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ABSTRACT

This is one of a series of reports by technical consulting groups that are advisory to the Montana Commission on Post-Secondary Education. The data and recommendations presented in these reports reflect the work of the technical group and its members and not the views of the commission itself. The primary purpose of these reports is to provide the commission with information relevant to its task of developing plans for the future of Montana postsecondary education. The Technique Group on Fiscal and Budgetary Information Committee has a diverse membership ranging from a legislator and state administrator to business officers and fiscal experts of various Montana postsecondary institutions. The committee's report consists of five sections: (1) a trend analysis of the income and expenditures of Montana's public postsecondary educational institutions; (2) an extensive examination of costs by discipline and level; (3) a discussion of the uses and misuses of cost information; (4) an historical review of facilities planning and budgeting procedures in Montana and a discussion of possible alternative procedures; and (5) budgetary recommendations. Appendixes include worksheets from the university system, the community colleges, and the vocational-technical institutes. (Author/PG)

ED 095 737

# TECHNICAL GROUP REPORT NO. 4

# FISCAL AND BUDGETARY INFORMATION

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Prepared for

COMMISSION ON POST-SECONDARY EDUCATION
201 East 6th Avenue
Helena, Montana 59601

## MEMBERS

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Linda Skaar, Vice-Chairman
Magnus Aasheim
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Jessica Stickney
William Warfield

## STAFF

Patrick M. Callan, Director
JoEllen Estenson, Deputy Director
Richard F. Bechtel, Research Analyst
Beth Richter, Research Analyst

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## TECHNICAL GROUP ON
## FISCAL AND BUDGETARY INFORMATION

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Jack Noble, Office of Commissioner of Higher Education, Chairman
Richard Bechtel, Staff Liaison

Francis Bardanouve, Montana House of Representatives
Victor D. Burt, Montana College of Mineral Science and Technology
Kenneth W. Heikes, Eastern Montana College
William Johnstone, Montana State University
William Korizek, Helena Vo-Tech Center
Cal Murphy, University of Montana
Ron Near, Department of Administration
Vic Sibert, Flathead Valley Community College

This is one of a series of reports by technical consulting groups which are advisory to the Montana Commission on Post-Secondary Education. The data and recommendations presented in these reports reflect the work of the technical group and its members and not the views of the Commission itself.

The primary purpose of these reports is to provide the Commission with information relevant to its task of developing plans for the future of Montana post-secondary education. Each report will be reviewed by the members of the Commission and used in the Commission's deliberations.

The Commission is indebted to the many individuals from institutions of post-secondary education, state agencies and professional organizations who served on the technical consulting groups, and to the institutions and agencies which contributed the data and personal services which made it possible for the technical groups to carry out their charges.

# FISCAL AND BUDGETARY INFORMATION

## Charge

1) Summarize sources and uses of all funds received by institutions of public post-secondary education over the previous five years by program (instruction, research, extension auxiliary enterprises, etc.).

2) Develop a uniform set of standards, definitions and alternative procedures that will find the full cost of resources utilized in the process of producing instructional outcomes, including student credit hours, courses, degrees and certificates (utilizing, with such modifications as may be appropriate, the products and techniques developed by the National Center for Higher Education Management Systems at WICHE).

3) Provide a statement concerning the manner in which cost information should be used, displayed and released and appropriate cautions regarding the misuse of such information.

4) Prepare a summary of procedures by which capital and operating budgets are developed and reviewed including budget formulae and criteria used at various levels of review.

5) Make recommendations, or alternative recommendations, for improvement of the budgeting process.

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# INTRODUCTION

The Technical Group on Fiscal and Budgetary Information (hereinafter referred to as the Committee) had a diverse membership ranging from a legislator and state administrator to business officers and fiscal experts of various Montana post-secondary institutions.

The Committee met on five occasions. At its first meeting the Committee developed a separate series of cost worksheets for the university system, community colleges, and vocational-technical centers which did not have membership on the Committee. At these meetings, the Committee's spokesman explained the concepts underlying the worksheets and the manner in which they were to be completed. The Committee devoted most of its time responding to Charges One and Two. Two members and a fiscal and facilities expert at one of the institutions formed a subcommittee to draft and circulate replies to Charges Three, Four, and Five. At its last meeting, the Committee reviewed, amended, and unanimously adopted its final report.

The Committee's report consists of five sections: 1) a trend analysis of the income and expenditures of Montana's public post-secondary educational institutions, 2) an extensive examination of costs by discipline and level, 3) a discussion of the uses and misuses of cost information, 4) an historical review of facilities planning and budgeting procedures in Montana and a discussion of possible alternative procedures, and 5) budgetary recommendations. Since Charge Three addresses the manner in which cost information should be used and some important caveats, the Committee recommends that Charge Three be read before Charge Two.

# SECTION I

# TREND ANALYSIS

## TREND ANALYSIS

> "Summarize sources and uses of all funds received by institutions of public post-secondary education over the previous five years by program (instruction, research, extension, auxiliary enterprises, etc.)."

The Technical Group on Fiscal and Budgetary Information has already fulfilled the mandate of Charge One by assisting in the development of the fiscal section of Staff Report Number Three: Montana Post-Secondary Education Today. The staff report displays the income and expenditures of the Montana University System units, community colleges, and vocational-technical centers and analyzes the system figures to reveal trends in institutional funding and to reflect the impact of inflation on operating budgets as the budgets relate to students. In this report, the committee modifies the previous analysis by using Fiscal Year Full-Time Equivalent Student Enrollment (FYFTE) instead of Fall FTE figures for the university system and adapts and applies the analysis to the community colleges and vocational-technical centers. This analysis is a rough gauge index of how resources have been allocated among institutions. Its strength is that it illuminates trends and its weakness is that it lumps an institution's high and low cost instructional programs together. The committee provides a more refined look at the cost of individual programs for the academic year 1972-73 in its response to Charge Two.

## ENROLLMENT

The committee used three enrollment concepts in its trend analysis of costs per student:

1) FYTE, the average number of full-time equivalent students attending an institution during the entire academic year--fall, winter, spring, and summer, for the Montana University System.
2) Annual Full-Time Equivalent Student Enrollment (AFTE), the average number of full-time equivalent students attending an institution during the regular academic year--fall, winter, and spring, for the community colleges because summer session enrollments were unavailable for some of the colleges.
3) Annual Accumulative Full-Time Headcount Enrollment, the total number of full-time students passing through a vocational-technical center during the course of an entire year. This is an absolute number, not an average. No student is counted more than once. The committee used this concept for the vocational-technical centers because the centers use it in their budgeting process and because they do not have an FTE concept similar to the universities, colleges, and community colleges.

The following tables and graphs depict the enrollment trends at each of Montana's public post-secondary institutions.

# UNIVERSITY SYSTEM

## MONTANA UNIVERSITY SYSTEM

### FISCAL YEAR FULL-TIME EQUIVALENT STUDENT ENROLLMENT

| Institution | 1966-67 | 1967-68 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74* |
|---|---|---|---|---|---|---|---|---|
| UM | 5,816 | 6,641 | 7,292 | 8,101 | 8,813 | 9,009 | 8,718 | 8,206 |
| MSU | 6,493 | 7,061 | 8,229 | 8,198 | 8,479 | 8,369 | 8,166 | 8,225 |
| MCMST | 599 | 594 | 709 | 844 | 951 | 846 | 737 | 700 |
| WMC | 1,022 | 1,055 | 1,145 | 1,252 | 1,224 | 1,086 | 931 | 735 |
| EMC | 2,797 | 3,481 | 3,604 | 3,839 | 3,937 | 3,417 | 2,904 | 2,816 |
| NMC | 1,343 | 1,416 | 1,390 | 1,532 | 1,552 | 1,389 | 1,175 | 1,079 |

* The enrollment figures for 1973-74 are estimates.

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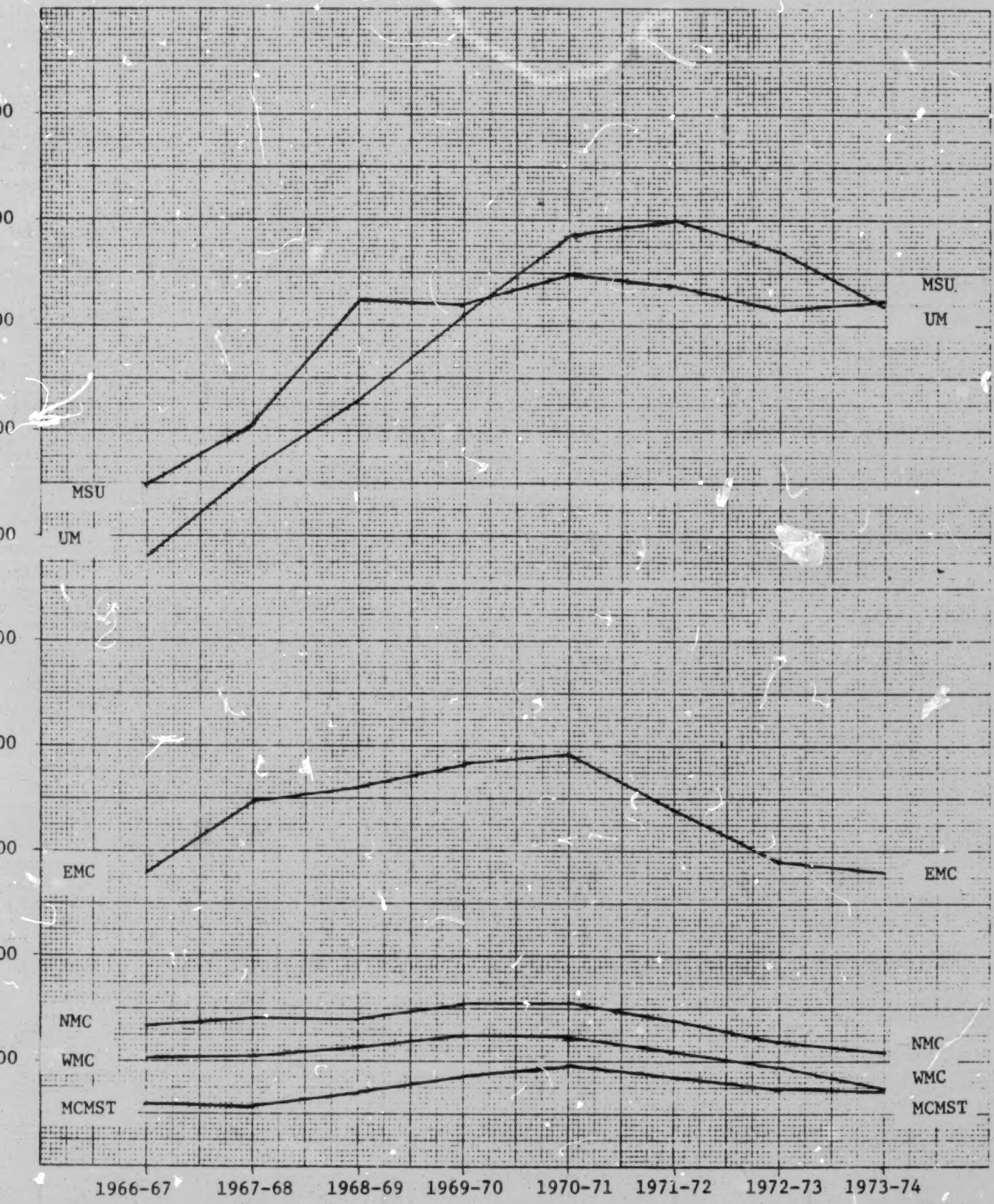
## MONTANA UNIVERSITY SYSTEM
## FISCAL YEAR FULL-TIME EQUIVALENT STUDENT ENROLLMENT



# COMMUNITY COLLEGES

## COMMUNITY COLLEGES
## ANNUAL FULL-TIME EQUIVALENT STUDENT ENROLLMENT

| Institution | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74* |
|---|---|---|---|---|---|
| Dawson College | 251 | 333 | 317 | 332 | 356 |
| Flathead Valley Community College | 672 | 686 | 704 | 758 | 731 |
| Miles Community College | 286 | 294 | 296 | 323 | 348 |

* The enrollment figures for 1973-74 are estimates.

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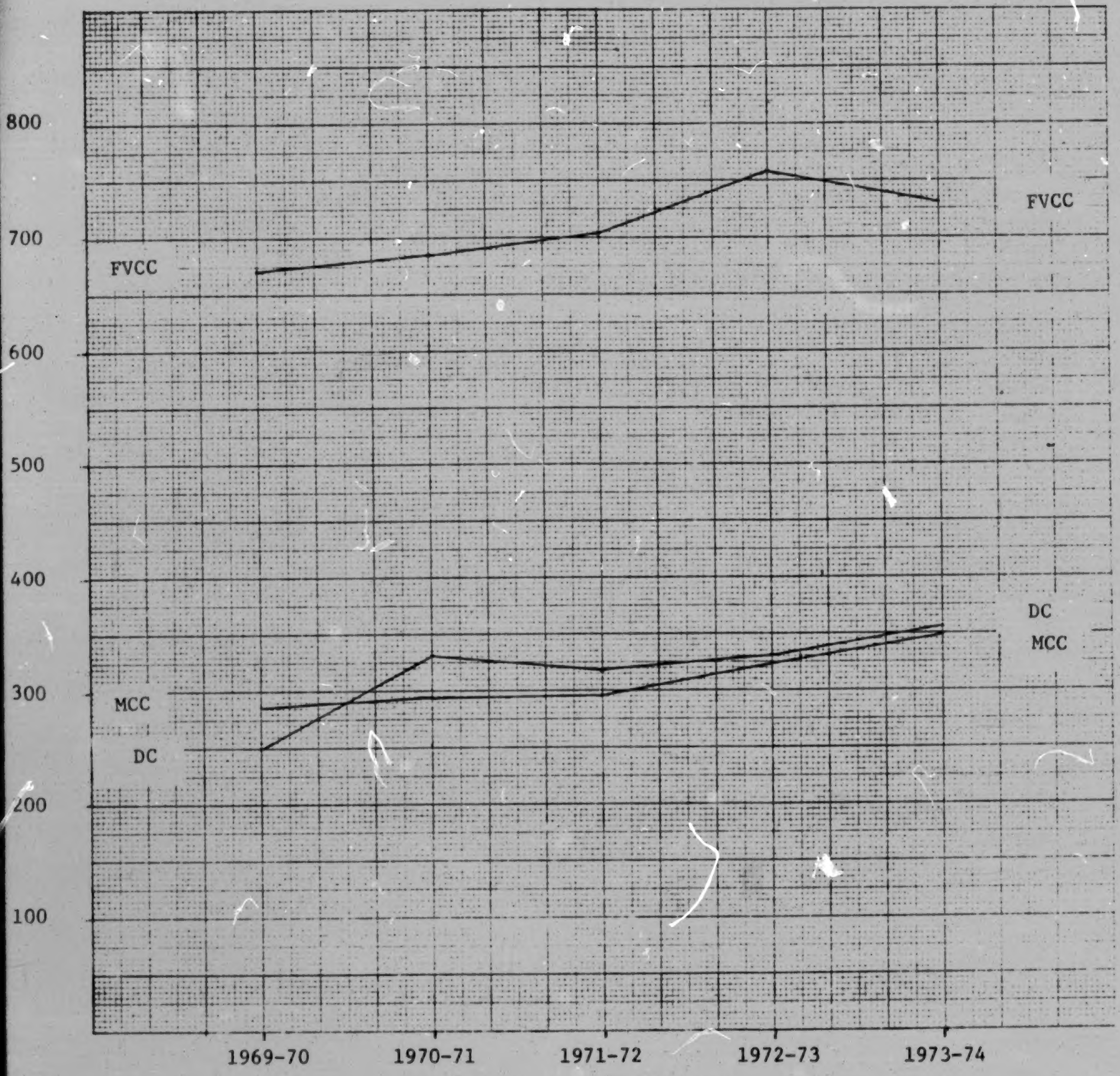
## COMMUNITY COLLEGES
## ANNUAL FULL-TIME EQUIVALENT STUDENT ENROLLMENT



# VOCATIONAL-TECHNICAL CENTERS

## VOCATIONAL-TECHNICAL CENTERS
## ANNUAL ACCUMULATIVE FULL-TIME HEADCOUNT ENROLLMENT

| Institution | 1969-70 | 1970-71 | 1971-72 | 1972-73 |
|---|---|---|---|---|
| Billings | 241 | 288 | 335 | 354 |
| Butte | 219 | 269 | 483 | 640 |
| Great Falls | 304 | 370 | 437 | 542 |
| Helena | 400 | 452 | 448 | 477 |
| Missoula | 516 | 639 | 747 | 859 |

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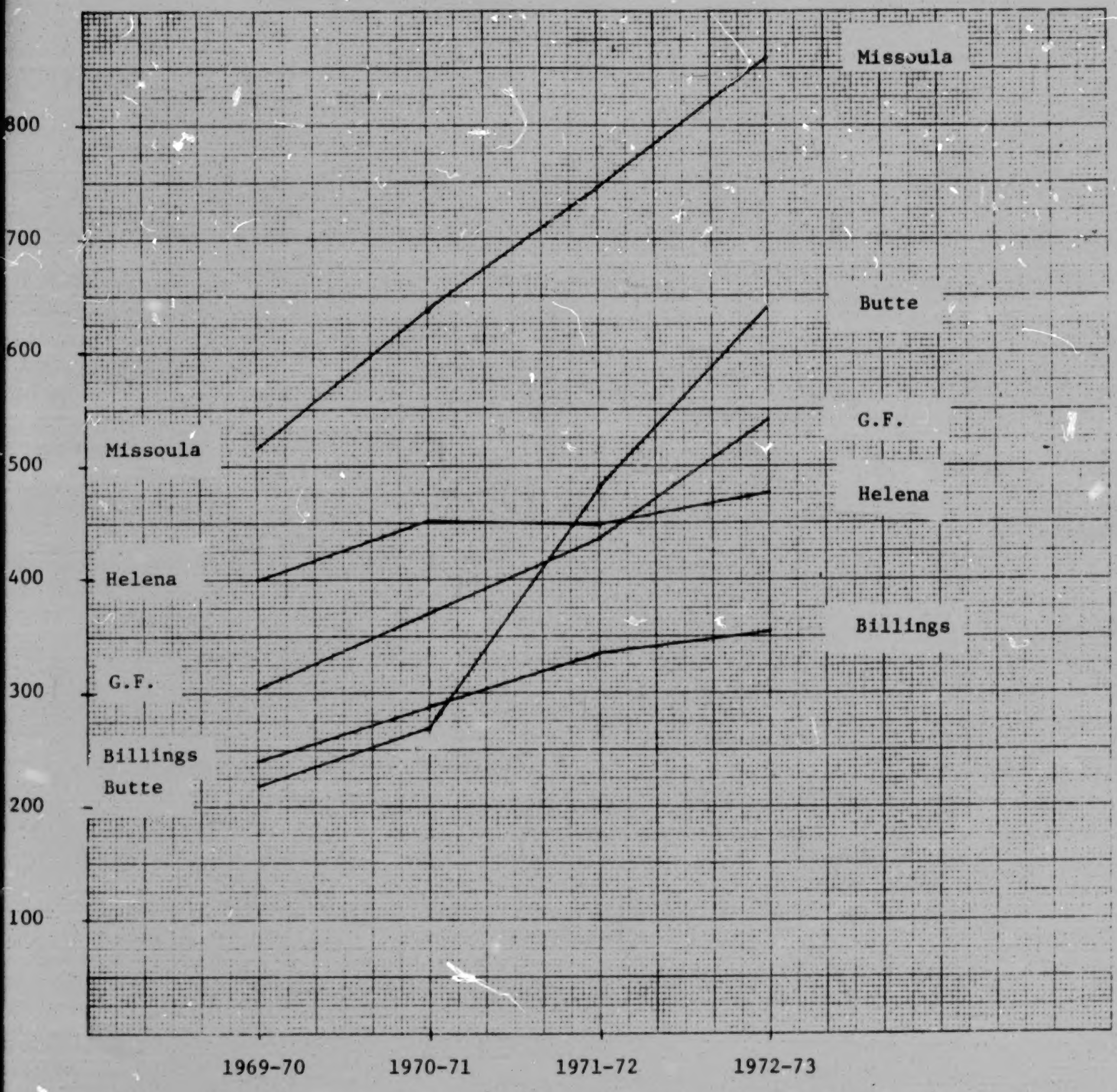
VOCATIONAL-TECHNICAL CENTERS
ANNUAL ACCUMULATIVE FULL-TIME HEADCOUNT ENROLLMENT



## INSTRUCTIONAL COST PER STUDENT:

Instructional cost per student figures provide a rough index of how resources have been allocated among institutions according to student enrollment. To obtain these costs, an institution's total instructional budget (total institutional expenditure less expenditures for Other Sponsored Programs, Organized Research, and Extension and Public Service in the university system, the entire institutional expenditure in the community colleges, and the Fund 21 expenditures in the vocational-technical centers) is divided by the appropriate enrollment figure.

The committee adjusted these cost figures to reflect the effects of inflation. Current dollar figures actually exaggerate growth because they reflect both rising prices (price inflation) and rising purchasing power (rising real income). The committee used the Department of Commerce's Gross National Product Implicit Price Deflator for Government Purchase of Goods and Services (state and local) to discount or eliminate the effects of price inflation and to reflect the change in real purchasing power. To accomplish this, the deflator, using 1966 as the base year, is divided into the current dollar total instructional budget. The committee used this methodology wherever the term "constant dollar" appears.

### MONTANA UNIVERSITY SYSTEM:

The committee determined the instructional cost per FYFTE student and per weighted FYFTE student for each unit of the Montana University System. Weighted enrollment is used to more accurately reflect the high cost of graduate and upper division educational programs. Weighted enrollment is computed by assigning graduate students a weight of four, upper division students a weight of two, and lower division students a weight of one.

### COMMUNITY COLLEGES:

The committee computed the instructional cost per AFTE rather than FYFTE student for the community colleges because summer session enrollments were unavailable for some of the colleges. AFTE student enrollment is obtained by dividing the sum of an institution's fall, winter, and spring FTE enrollments by three. It is unnecessary to compute weighted enrollment for community colleges because all academic work is lower division.

### VOCATIONAL-TECHNICAL CENTERS:

For the vocational-technical centers, the committee computed the instructional cost per annual accumulative full-time headcount student. This annual accumulative enrollment is the absolute number of students who enroll for 20 or more contact hours a week. No student is counted more than once. Since the centers operate on the "open entry, open exit" concept, a student's stay at a center may range from two weeks to an entire academic year. Therefore, these cost figures are not very comparable to the figures of the other two systems. The expenditures of a university or community college are divided by the average number of students who attended the institution during the entire year, while a center's expenditures are divided by the absolute number of students who entered the institution during the course of the academic year.

# UNIVERSITY SYSTEM

## MONTANA UNIVERSITY SYSTEM
## INSTRUCTIONAL COST PER FISCAL YEAR FULL-TIME EQUIVALENT STUDENT IN CURRENT DOLLARS

| | 1966-67 | 1967-68 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 |
|---|---|---|---|---|---|---|---|---|
| UM | $1221.86 | $1253.25 | $1327.90 | $1332.57 | $1323.15 | $1356.63 | $1519.60 | $1724.16 |
| MSU | 1131.75 | 1217.66 | 1181.91 | 1315.96 | 1391.59 | 1431.59 | 1530.74 | 1583.00 |
| MCMST | 1329.74 | 1647.54 | 1690.35 | 1541.05 | 1426.73 | 1692.74 | 2045.31 | 2228.13 |
| WMC | 820.64 | 961.21 | 1021.28 | 1095.36 | 1130.29 | 1326.38 | 1350.56 | 1703.16 |
| EMC | 716.10 | 785.03 | 934.62 | 988.09 | 1038.93 | 1208.47 | 1387.54 | 1442.45 |
| NMC | 996.08 | 1079.18 | 1240.76 | 1249.60 | 1323.93 | 1527.80 | 1797.50 | 1837.89 |

$$\frac{\text{Total Resident Instruction Expenditure in Current Dollars}}{\text{Fiscal Year Full-Time Equivalent (FYFTE) Enrollment}} = \begin{array}{c}\text{Instructional Cost per FYFTE Student}\\ \text{in Current Dollars}\end{array}$$

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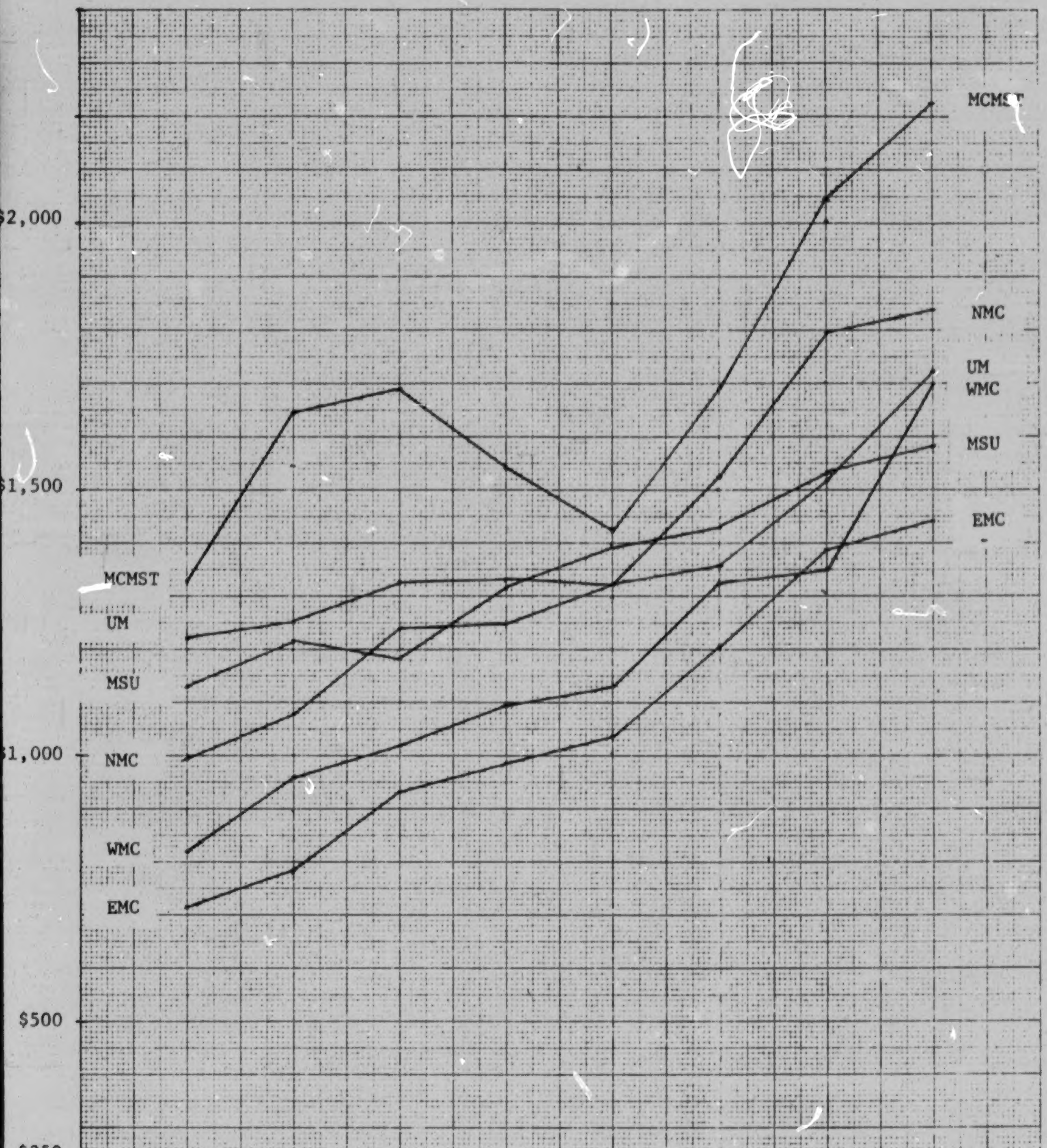
MONTANA UNIVERSITY SYSTEM
INSTRUCTIONAL COST PER FISCAL YEAR FULL-TIME EQUIVALENT STUDENT
IN CURRENT DOLLARS



## MONTANA UNIVERSITY SYSTEM
## INSTRUCTIONAL COST PER WEIGHTED FISCAL YEAR FULL-TIME EQUIVALENT STUDENT
## IN CURRENT DOLLARS

| | 1966-67 | 1967-68 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 |
|---|---|---|---|---|---|---|---|---|
| UM | $ 795.43 | $ 782.22 | $ 845.97 | $ 829.50 | $ 819.23 | $ 831.03 | $ 925.91 | $1044.86 |
| MSU | 783.59 | 819.24 | 798.58 | 852.42 | 895.25 | 915.07 | 996.81 | 1022.23 |
| MCMST | 1072.02 | 1261.14 | 1371.24 | 1272.65 | 1160.67 | 1395.76 | 1622.60 | 1700.87 |
| WMC | 621.25 | 707.16 | 742.46 | 811.48 | 789.66 | 914.57 | 867.75 | 1112.73 |
| EMC | 519.16 | 566.71 | 680.20 | 716.66 | 722.92 | 831.35 | 922.49 | 946.18 |
| NMC | 871.49 | 922.78 | 999.22 | 973.25 | 979.38 | 1143.38 | 1300.53 | 1303.80 |

$$\frac{\text{Total Resident Instruction Expenditure in Current Dollars}}{\text{Weighted Fiscal Year Full-Time Equivalent (WFYFTE) Enrollment}} = \begin{array}{c}\text{Instructional Cost Per WFYFTE}\\ \text{Student in Current Dollars}\end{array}$$

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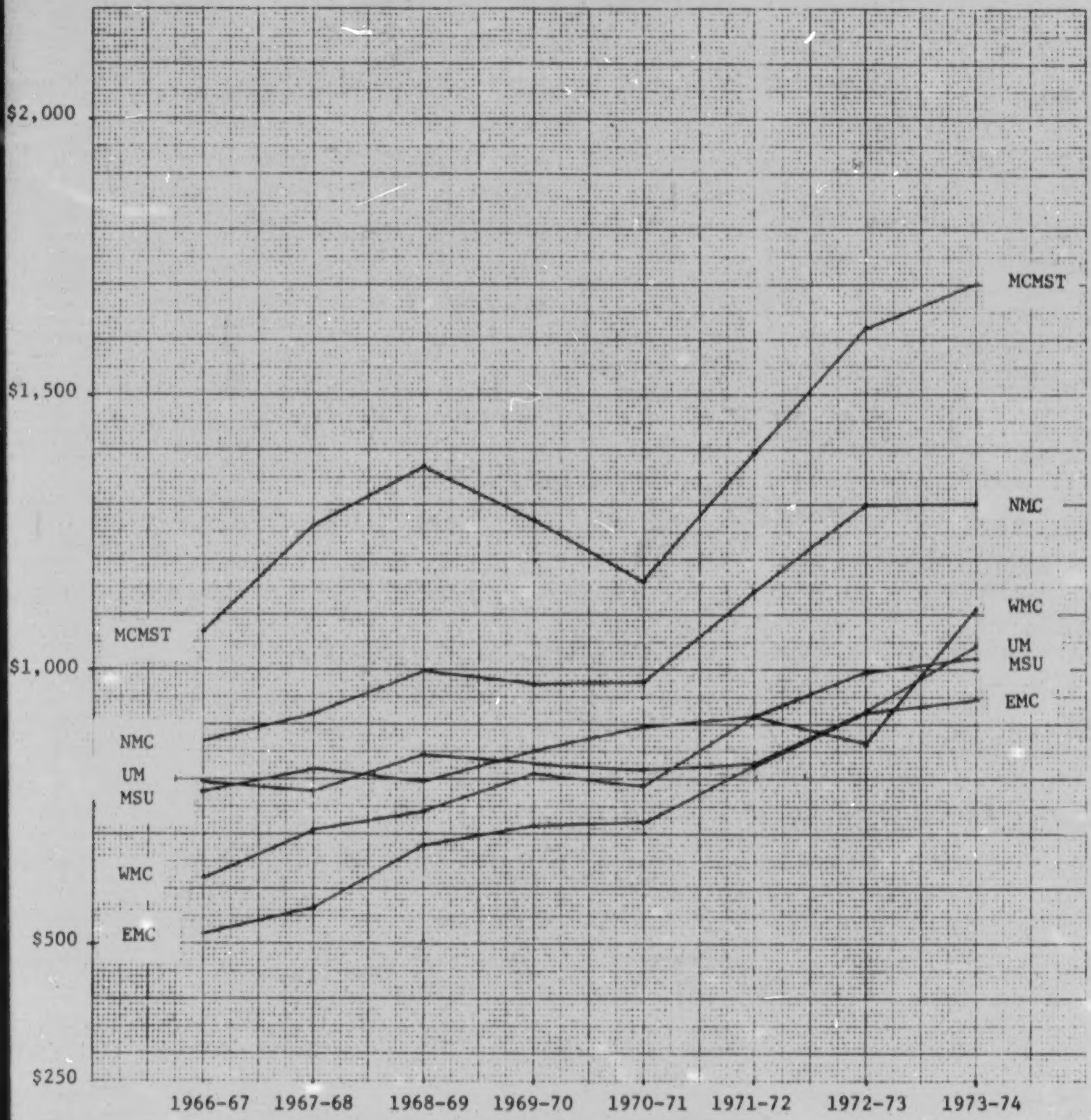
# MONTANA UNIVERSITY SYSTEM
# INSTRUCTIONAL COST PER WEIGHTED FISCAL YEAR FULL-TIME EQUIVALENT STUDENT IN CURRENT DOLLARS



## MONTANA UNIVERSITY SYSTEM
## INSTRUCTIONAL COST PER FISCAL YEAR FULL-TIME EQUIVALENT STUDENT IN CONSTANT DOLLARS

| | 1966-67 | 1967-68 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 |
|---|---|---|---|---|---|---|---|---|
| UM | $1221.86 | $1189.04 | $1186.68 | $1122.63 | $1040.21 | $ 998.26 | $1073.17 | $1168.13 |
| MSU | 1131.75 | 1155.27 | 1056.22 | 1108.65 | 1094.02 | 1053.41 | 1081.03 | 1072.49 |
| MCMST | 1329.74 | 1563.13 | 1510.59 | 1298.27 | 1121.65 | 1245.57 | 1444.43 | 1509.58 |
| WMC | 820.64 | 911.96 | 912.67 | 922.80 | 888.59 | 976.00 | 953.79 | 1153.91 |
| EMC | 716.10 | 744.81 | 835.23 | 832.43 | 816.77 | 889.23 | 979.90 | 977.27 |
| NMC | 996.08 | 1023.89 | 1095.25 | 1052.74 | 1040.82 | 1124.21 | 1269.37 | 1245.18 |

$$\frac{\text{Total Resident Instruction Expenditure in Constant Dollars}}{\text{Fiscal Year Full-Time Equivalent (FYFTE) Enrollment}} = \text{Instructional Cost Per FYFTE Student In Constant Dollars}$$

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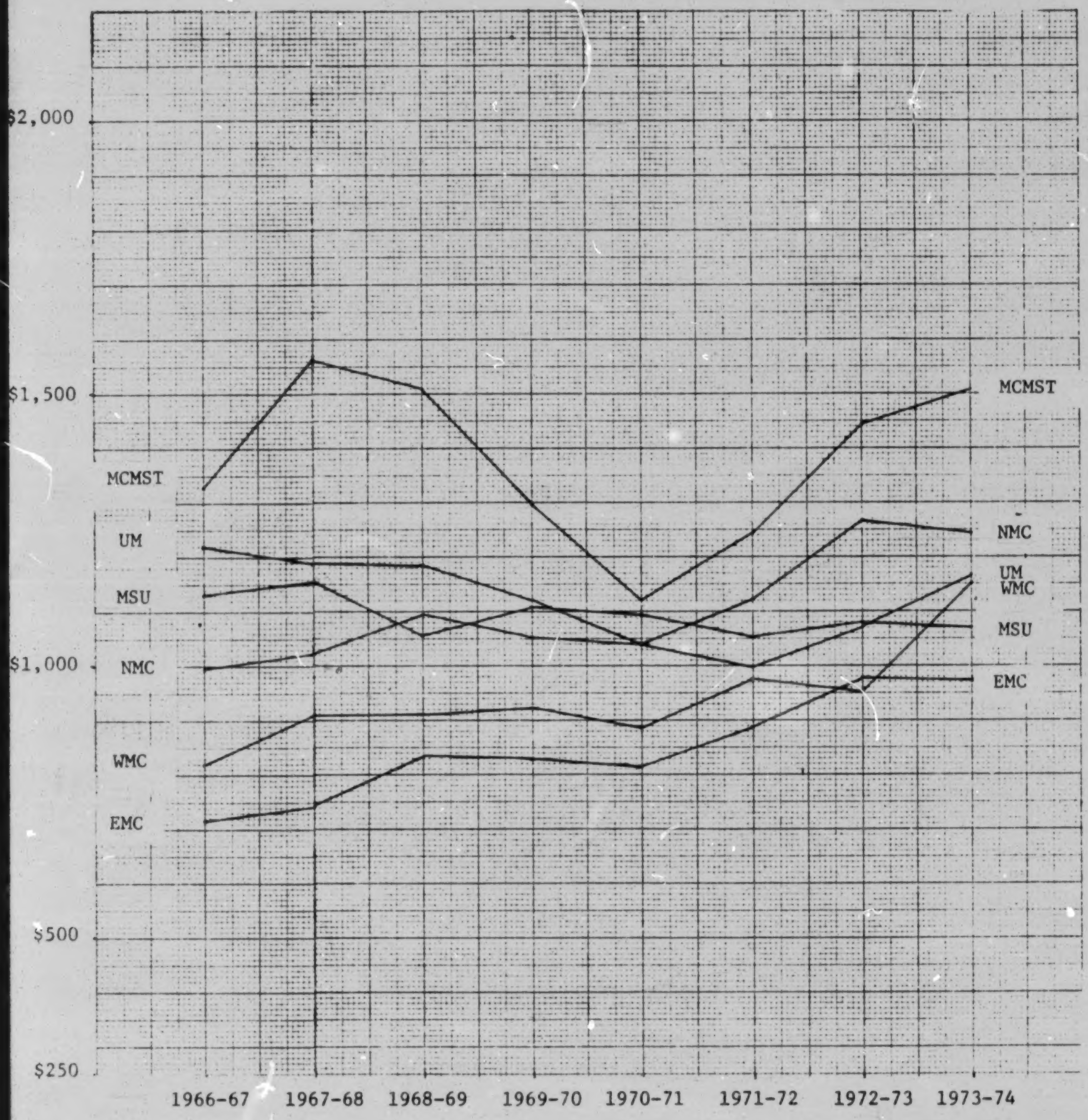
## MONTANA UNIVERSITY SYSTEM
## INSTRUCTIONAL COST PER FISCAL YEAR FULL-TIME EQUIVALENT STUDENT IN CONSTANT DOLLARS



## MONTANA UNIVERSITY SYSTEM
## INSTRUCTIONAL COST PER WEIGHTED FISCAL YEAR FULL-TIME EQUIVALENT STUDENT IN CONSTANT DOLLARS

| | 1966-67 | 1967-68 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 |
|---|---|---|---|---|---|---|---|---|
| UM | $ 795.43 | $ 742.15 | $ 756.01 | $ 698.82 | $ 644.05 | $ 611.50 | $ 653.89 | $ 707.90 |
| MSU | 783.59 | 777.26 | 713.66 | 718.13 | 703.81 | 673.34 | 703.96 | 692.57 |
| MCMST | 1072.02 | 1196.52 | 1225.41 | 1072.16 | 912.48 | 1027.05 | 1145.90 | 1152.35 |
| WMC | 621.25 | 670.93 | 663.50 | 683.64 | 620.80 | 672.97 | 612.82 | 753.88 |
| EMC | 519.16 | 537.68 | 607.87 | 603.76 | 568.33 | 611.74 | 651.47 | 641.04 |
| NMC | 871.49 | 875.50 | 882.04 | 819.93 | 769.95 | 841.34 | 918.42 | 883.33 |

$$\frac{\text{Total Resident Instruction Expenditure in Constant Dollars}}{\text{Weighted Fiscal Year Full-Time Equivalent (WFYFTE) Enrollment}} = \begin{array}{c}\text{Instructional Cost Per WFYFTE Student}\\ \text{in Constant Dollars}\end{array}$$

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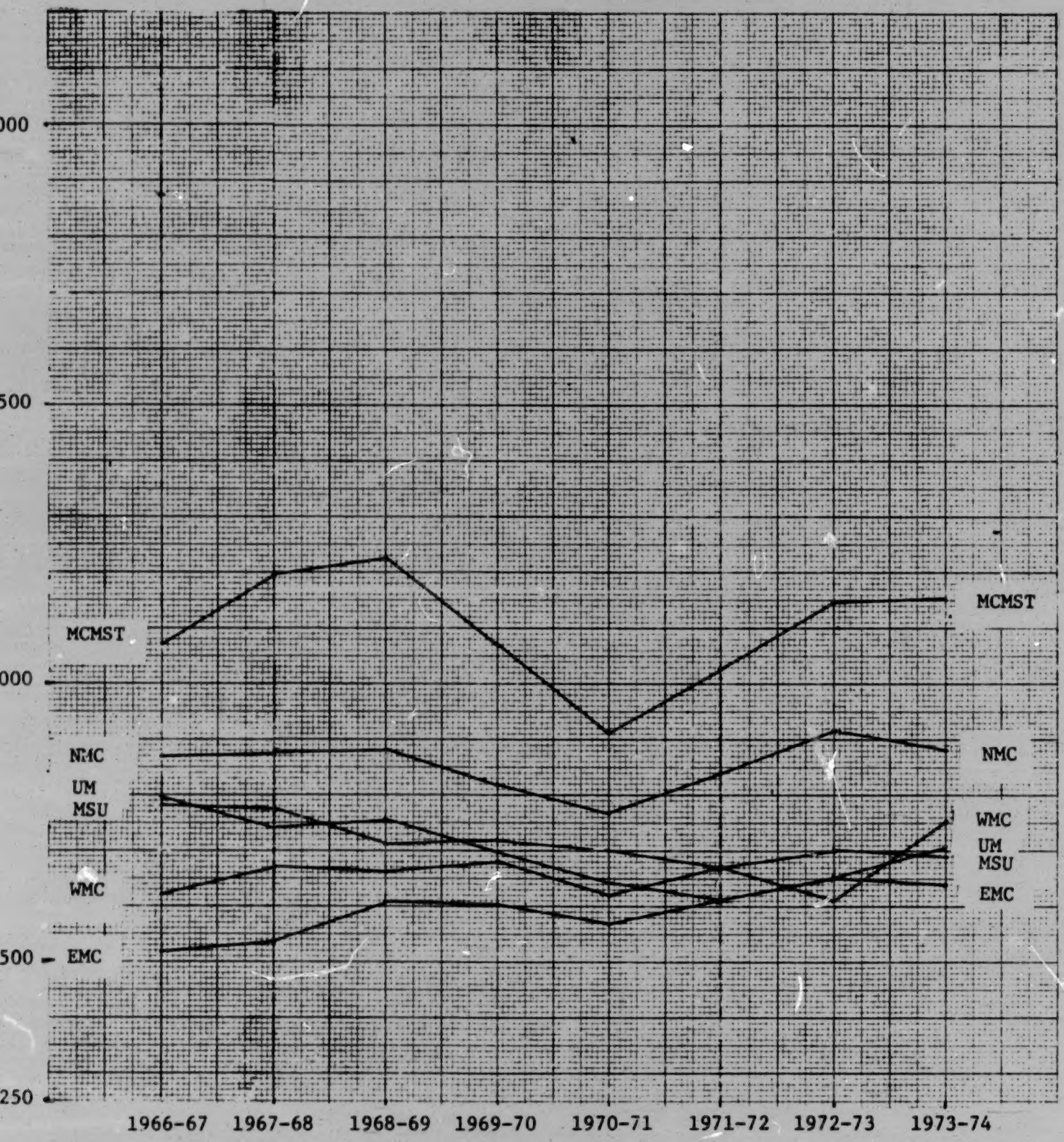
MONTANA UNIVERSITY SYSTEM
INSTRUCTIONAL COST PER WEIGHTED FISCAL YEAR FULL-TIME
EQUIVALENT STUDENT IN CONSTANT DOLLARS



# COMMUNITY COLLEGES

## COMMUNITY COLLEGES

## INSTRUCTIONAL COST PER ANNUAL FULL-TIME EQUIVALENT STUDENT IN CURRENT DOLLARS

| Institution | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 |
|---|---|---|---|---|---|
| Dawson College | $1276.25 | $1163.49 | $1480.54 | $1306.21 | $1378.71 |
| Flathead Valley Community College | 1037.21 | 1071.13 | 1204.15 | 1398.31 | 1638.88 |
| Miles Community College | 967.72 | 1085.83 | 1294.82 | 1352.28 | 1326.45 |

$$\frac{\text{Current Dollar Expenditure}}{\text{Annual FTE Enrollment}} = \text{Instructional Cost Per Annual FTE Student in Current Dollars}$$

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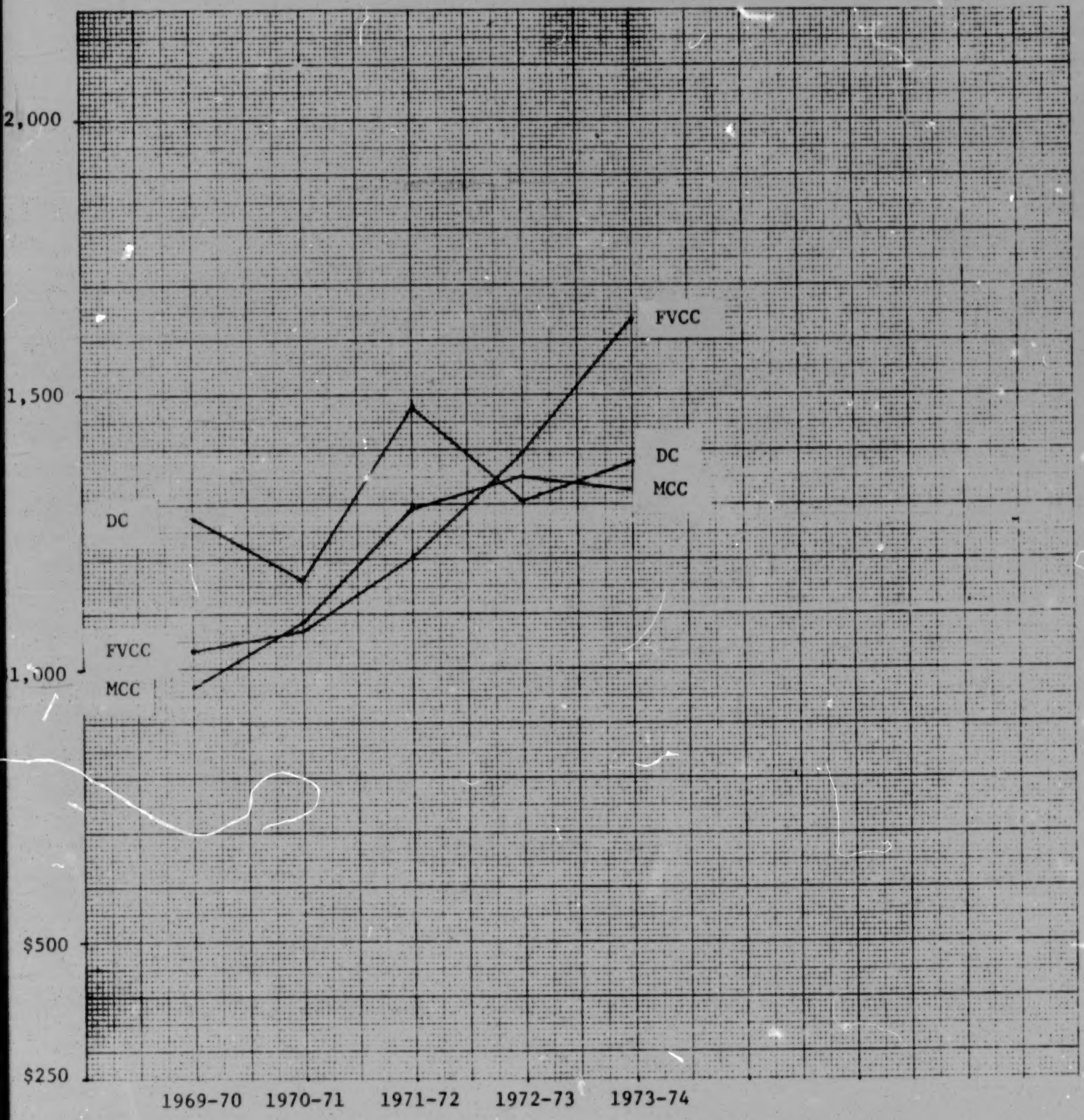
## COMMUNITY COLLEGES
## INSTRUCTIONAL COST PER ANNUAL FULL-TIME EQUIVALENT STUDENT IN CURRENT DOLLARS



## COMMUNITY COLLEGES

### INSTRUCTIONAL COST PER ANNUAL FULL-TIME EQUIVALENT STUDENT IN CONSTANT DOLLARS

| Institution | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 |
|---|---|---|---|---|---|
| Dawson College | $1276.25 | $1086.36 | $1294.18 | $1095.81 | $1109.18 |
| Flathead Valley Community College | 1037.21 | 1000.12 | 1052.58 | 1173.09 | 1318.49 |
| Miles Community College | 967.72 | 1013.84 | 1131.83 | 1134.46 | 1067.13 |

$$\frac{\text{Constant Dollar Expenditure}}{\text{Annual FTE Enrollment}} = \begin{array}{l}\text{Instructional Cost Per Annual FTE Student}\\ \text{in Constant Dollars}\end{array}$$

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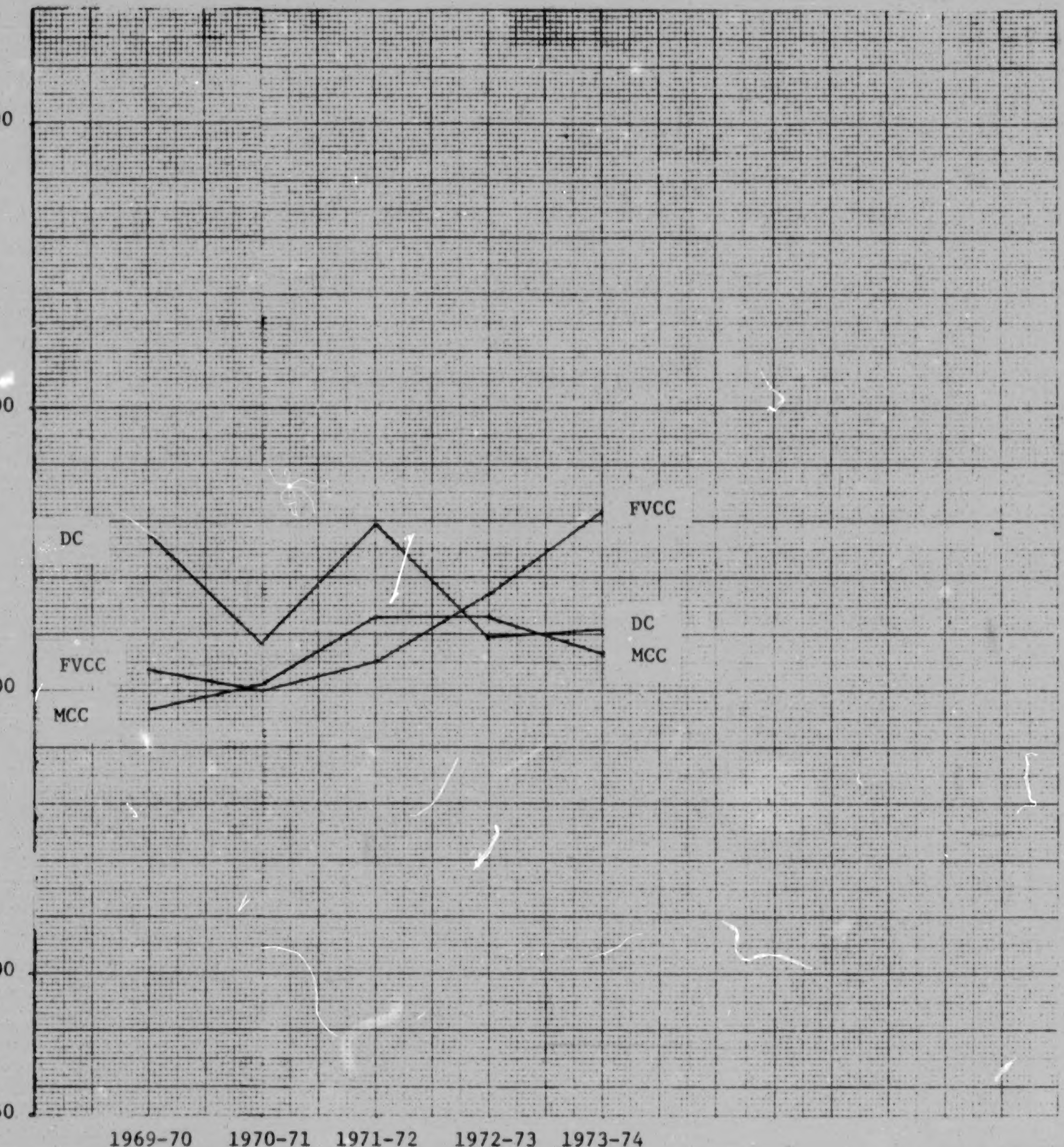
COMMUNITY COLLEGES
INSTRUCTIONAL COST PER ANNUAL
FULL-TIME EQUIVALENT STUDENT IN CONSTANT DOLLARS



# VOCATIONAL-TECHNICAL CENTERS

## VOCATIONAL-TECHNICAL CENTERS

### INSTRUCTIONAL COST PER ANNUAL ACCUMULATIVE FULL-TIME HEADCOUNT STUDENT IN CURRENT DOLLARS

| | 1969-70 | 1970-71 | 1971-72 | 1972-73 |
|---|---|---|---|---|
| Billings | $1,309.09 | $1,424.52 | $1,488.29 | $1,410.97 |
| Butte | 1,660.85 | 1,492.66 | 1,033.04 | 929.96 |
| Great Falls | 838.20 | 1,026.32 | 1,083.54 | 977.16 |
| Helena | 1,091.85 | 1,174.80 | 1,397.00 | 1,469.35 |
| Missoula | 1,094.05 | 951.35 | 980.69 | 940.44 |

$$\frac{\text{Total Center Expenditure}}{\text{Annual Accumulative Full-Time Headcount Enrollment}} = \begin{array}{l}\text{Instructional Cost Per Annual Accumulative}\\ \text{Full-Time Headcount Student in Current Dollars}\end{array}$$

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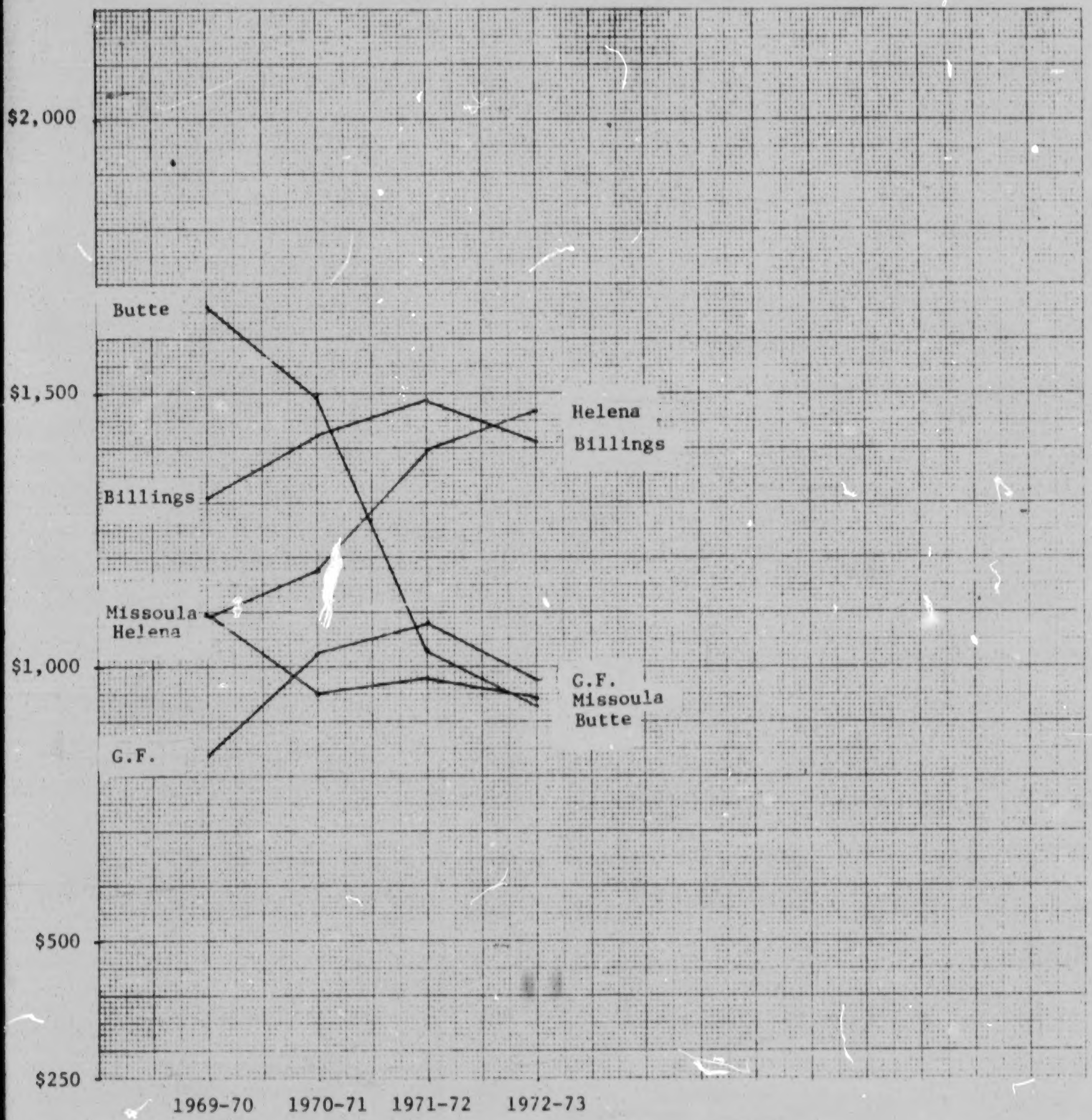
VOCATIONAL-TECHNICAL CENTERS
INSTRUCTIONAL COST PER ANNUAL ACCUMULATIVE
FULL-TIME HEADCOUNT STUDENT IN CURRENT DOLLARS



## VOCATIONAL-TECHNICAL CENTERS

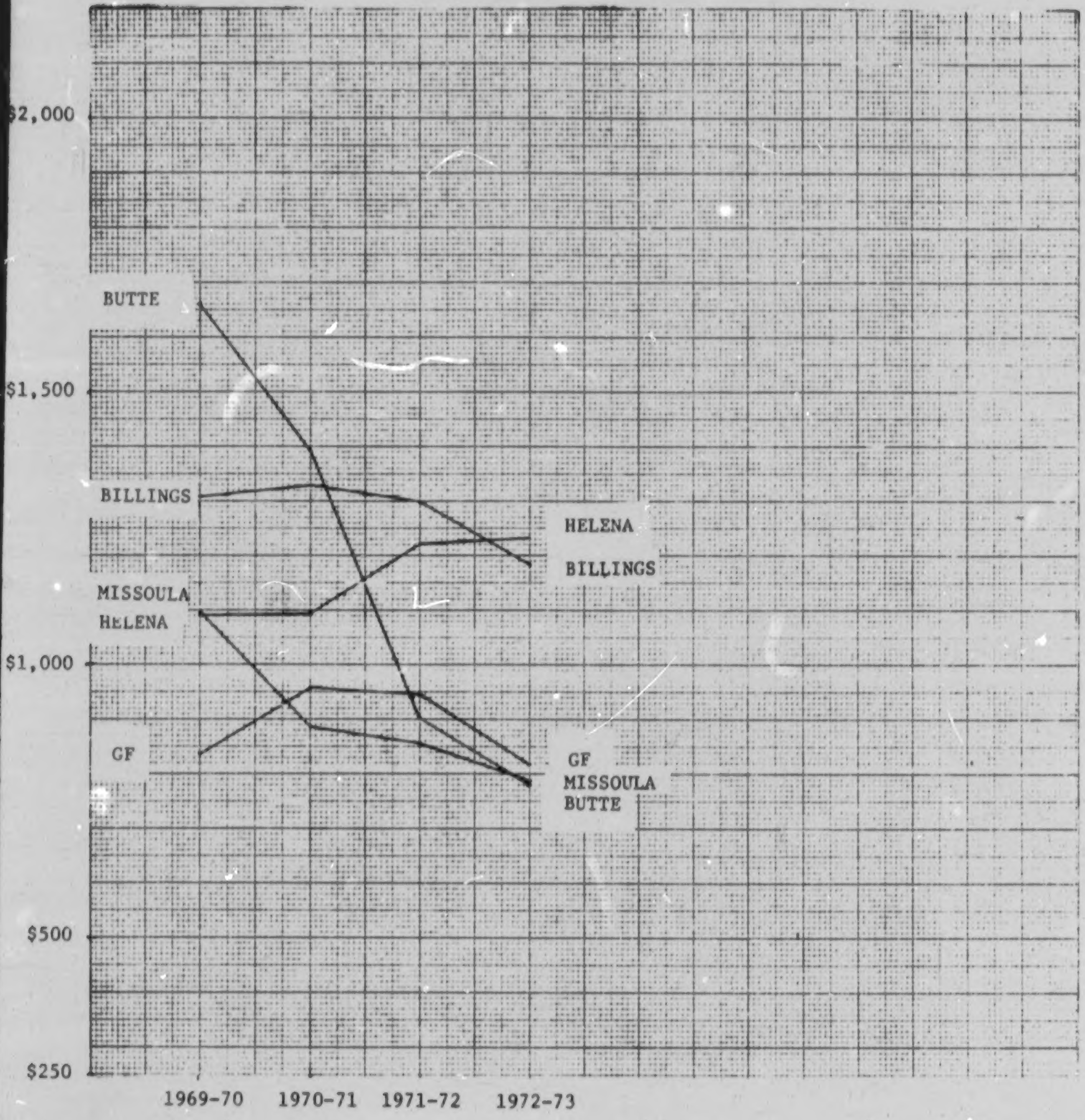
### INSTRUCTIONAL COST PER ANNUAL ACCUMULATIVE FULL-TIME HEADCOUNT STUDENT IN CONSTANT DOLLARS

| Institution | 1969-70 | 1970-71 | 1971-72 | 1972-73 |
|---|---|---|---|---|
| Billings | $1,309.09 | $1,330.08 | $1,300.96 | $1,183.70 |
| Butte | 1,660.85 | 1,393.71 | 903.01 | 780.17 |
| Great Falls | 838.20 | 958.28 | 947.15 | 819.76 |
| Helena | 1,091.85 | 1,096.92 | 1,221.15 | 1,232.67 |
| Missoula | 1,094.05 | 888.28 | 857.25 | 788.96 |

$$\frac{\text{Total Center Expenditure}}{\text{Annual Accumulative Full-Time Headcount Enrollment}} = \text{Instructional Cost Per Annual Accumulative Full-Time Headcount Student in Constant Dollars}$$

BEST COPY AVAILABLE

## VOCATIONAL-TECHNICAL CENTERS
## INSTRUCTIONAL COST PER ANNUAL ACCUMULATIVE FULL-TIME HEADCOUNT STUDENT IN CONSTANT DOLLARS



# SECTION II

# DISCIPLINE AND LEVEL COSTS

# DISCIPLINE AND LEVEL COSTS

> "Develop a uniform set of standards, definitions and alternative procedures that will find the full cost of resources utilized in the process of producing instructional outcomes, including student credit hours, courses, degrees and certificates (utilizing, with such modifications as may be appropriate the products and techniques developed by the National Center for Higher Education Management Systems at WICHE."

In response to Charge Two, the committee surveyed the current costs of instructional activity in Montana's public post-secondary institutions. The general purposes of this cost analysis are as follows:

1) To examine the comparative costs of lower division, upper division, and graduate curricula.
2) To provide data that will aid in budget development, preparation, and justification.
3) To formulate a general procedure for evaluating instructional program costs and degree utilization on a continuing basis.

The committee developed and used the following concepts and definitions[1] in this study:

1. Total Institutional Expenditure: Total Current Fund-Educational and General Expenditures less student aid and auxiliary enterprises for the fiscal year.

2. Total Resident Instruction Expenditure: Total institutional expenditure less expenditure for Organized Research and Public Service.

3. Assigned Departmental Costs: Total of current fund costs charged directly to a departmental or program unit by an institutional accounting system plus those costs that are prorated to the department or program.

4. Assigned Departmental Costs of Instruction by Level:

   Montana University System:
   Those assigned departmental costs attributed to instruction and disaggregated to the following levels of instruction:

   | | |
   |---|---|
   | Lower Division | - 100-200 level series<br>(Freshman, Sophomore) |
   | Upper Division | - 300-400 level series<br>(Junior, Senior) |
   | Graduate | - 500-600 level series |

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[1] In these definitions, student credit hour and department refer to universities, colleges, and community colleges; while student contact hour and program refer to vocational-technical centers.

Community Colleges:
Those assigned departmental costs attributed to instruction and disaggregated to the following levels of instruction:

Lower Division - Transfer
  Community Service
  Technical

Not applicable to Vocational Technical Centers.

5. Direct Instructional Cost in the Montana University System and community colleges includes:
    - Faculty Salaries (Instruction Only)
    - Support Staff Salaries
    - Fringe Benefits
    - Operating Costs (Supplies, travel, publications, etc.)
    - Dean's Office (Prorated)
    - Computer Costs (Instructional Use Only)
        - Type A) Directly budgeted to department
        - Type B) Prorated to department
    - Equipment

6. Direct Instructional Cost in the vocational-technical centers includes:
    - Faculty Salaries (Instruction Only)
    - Support Staff Salaries (Includes guidance and clerical which relates to instruction)
    - Fringe Benefits
    - Operating Costs (Supplies, travel, publications, etc.)
    - Assistant Directors (Prorated)
    - Computer Costs (Instructional Use Only)
        - Type A) Directly budgeted to instructional program
        - Type B) Prorated to instructional program
    - Equipment (Any capital outlay)

7. Indirect Instructional Cost includes the following: All related institutional overhead and academic support costs such as libraries, physical plant, administrative and general, student services, etc. Indirect instructional cost will not include organized research or public service.

8. Credit Hour: The unit of instructional service in a university, college, or community college.

9. Contact Hour: The unit of instructional service in vocational-technical center.

10. Direct Cost Per Credit or Contact Hour: The unit of cost derived by dividing the total direct cost per department or program by the total credit or contact hours offered per year.

11. Direct Instructional Cost Per Student Credit or Contact Hour: A unit value obtained by dividing the total student credit or contact hours produced in a department or program into the total direct instructional costs.

12. Direct Cost Per Student Credit Hour by Instructional Level: The unit value derived by dividing the assigned direct instructional costs by level by the student credit hours produced by level. Not applicable to community colleges and vocational-technical centers since all their instruction occurs on one level.

13. Indirect Cost Per FTE Student: A value derived by dividing the total indirect costs by the total full-time equivalent students.

14. Indirect Cost Per Student Credit or Contact Hours: A value obtained by dividing the indirect costs by the total student credit or contact hours generated.

15. Total Instructional Cost Per Student Credit or Contact Hour: The total direct cost per credit or contact hour plus the indirect cost per credit or contact hour.

16. Full-Time Equivalent Student (FTE):
    Montana University System and Community Colleges:
        a. Undergraduate - 15 credit hours
        b. Graduate - 12 credit hours
    Vocational Technical Centers:
        Total contact hours divided by 20.

17. Weighted Full-Time Equivalent Student:
    Lower Division = 1 X FTE Enrollment
    Upper Division = 2 X FTE Enrollment
    Graduate = 4 X FTE Enrollment
    Not applicable to community colleges and vocational-technical centers.

18. Resource Allocation (R.A.) Index: Relationship of direct instructional cost per department to total direct instructional cost for the institution expressed as a percentage.

19. SCH Productivity Index: The relationship of the student credit or contact hours generated within a department or program to the total student credit or contact hours generated for the institution expressed as a percentage.

20. Weighted SCH Productivity Index: The relationship of weighted student credit hour production per department to the total weighted student credit hour production of the institution expressed as a percentage. This calculation is not applicable to community colleges and vocational-technical centers.

21. Cost Imputed on a Weekly Basis: This calculation is obtained by dividing the total number of contact hours by ten (the number of weeks in a quarter) and dividing that number into the direct, indirect, or total cost.

22. Weekly Student Contact Hours to Student FTE Credit Hours: This is the relationship of the average number of contact hours a week a student attends class in each vocational-technical program to 15 credit hours expressed as a percentage.

23. Total Inputed Cost Per Hour: This inputed cost figure is computed by multiplying the Cost Inputed on a Weekly Basis by the percentage described in definition twenty-two. The conversions described in definitions 21, 22, and 23 are to make the necessary vocational-technical cost methodology more compatible with the quarter credit hour methodology used in the universities, colleges, and community colleges.

24. Fiscal Year - Post-Secondary Cost Study:
Summer Session, 1972
Fall Quarter, 1972
Winter Quarter, 1973
Spring Quarter, 1973

Discipline cost data for the Montana University System, community colleges, and vocational-technical centers follow this paragraph. The discipline cost data by level in this report is obtained by using a formula which is driven by weighted enrollment. The committee is currently preparing an addendum which will display the actual costs by level.

## THE IMPACT OF INFLATION ON INCOME

The following tables depict the percent of increase or decrease in income which the institutions received from all sources over or under the preceding year.[1] In these tables, the total income has been adjusted to discount or eliminate the effects of price inflation and to reflect the change in real purchasing power. This procedure is explained in the Instructional Cost Per Student section. The percent of change is obtained by dividing the constant dollar income of one year by the constant dollar income of the previous year.

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[1] The actual income of each institution may be found in Staff Report Number Three: Montana Post-Secondary Education Today, pages 70 through 78.

## MONTANA UNIVERSITY SYSTEM
## PERCENT OF INCREASE OR DECREASE IN INCOME FROM ALL SOURCES IN CONSTANT DOLLARS

| Institution | 1967-68 | 1968-69 | 1969-70 | 1970-71 | 1971-72 | 1972-73 | 1973-74 |
|---|---|---|---|---|---|---|---|
| UM | 13 | 10 | 4 | 2 | -0 | 1 | 3 |
| MSU | 11 | 7 | 2 | 3 | -8 | -5 | -0 |
| MCMST | 28 | -5 | 14 | -6 | 3 | -1 | 1 |
| WMC | 12 | 11 | 3 | -2 | -3 | -20 | -5 |
| EMC | 19 | 16 | 6 | 1 | -6 | -6 | -3 |
| NMC | 18 | 2 | 9 | -11 | -1 | -5 | -10 |

## COMMUNITY COLLEGES
## PERCENT OF INCREASE OR DECREASE IN INCOME FROM ALL SOURCES IN CONSTANT DOLLARS

| Institution | 1970-71 | 1971-72 | 1972-73 | 1973-74 |
|---|---|---|---|---|
| Dawson College | 13 | 13 | -11 | 9 |
| Flathead Valley Community College | -2 | 8 | 20 | 8 |
| Miles Community College | 8 | 12 | 9 | 1 |

## VOCATIONAL-TECHNICAL CENTERS
## PERCENT OF INCREASE OR DECREASE IN INCOME FROM ALL SOURCES IN CONSTANT DOLLARS

| Institution | 1970-71 | 1971-72 | 1972-73 |
|---|---|---|---|
| Billings | 21 | 14 | -4 |
| Butte | 3 | 16 | 14 |
| Great Falls | 39 | 17 | 7 |
| Helena | 14 | 10 | 7 |
| Missoula | 1 | 13 | 6 |

# UNIVERSITY SYSTEM

UNIVERSITY OF MONTANA

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C1     UNIVERSITY OF MONTANA
   ANTHROPOLOGY
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE    |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST           |               |FACULTY  |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*****************************************************************************************************************************
     2202  |  9.43 |   164,303.00|     149,070.00|     313,373.00| 1,456.30| 13,733| 3.44| 1.85| 3.08|  8.45|  7.66| 16.11
*****************************************************************************************************************************
COST/CR.HR.|       |       11.96 |          10.85|          22.81|         |       |     |     |     |      |      |
*****************************************************************************************************************************
GRADUATE   |       |             |               |               |         |    355|     |     |     | 33.80| 30.64| 64.44
UPPER DIV  |       |             |               |               |         |  4,654|     |     |     | 16.90| 15.32| 32.22
LOWER DIV  |       |             |               |               |         |  8,724|     |     |     |  8.45|  7.66| 16.11


C1     UNIVERSITY OF MONTANA
   BOTANY
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE    |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST           |               |FACULTY  |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*****************************************************************************************************************************
     0402  | 10.89 |   250,040.00|      90,538.00|     340,578.00|   767.03|  8,353| 2.12| 2.82| 1.86| 21.33|  7.73| 29.06
*****************************************************************************************************************************
COST/CR.HR.|       |       29.93 |          10.83|          40.76|         |       |     |     |     |      |      |
*****************************************************************************************************************************
GRADUATE   |       |             |               |               |         |    352|     |     |     | 85.32| 30.92|116.24
UPPER DIV  |       |             |               |               |         |  2,311|     |     |     | 42.66| 15.46| 58.12
LOWER DIV  |       |             |               |               |         |  5,690|     |     |     | 21.33|  7.73| 29.06
```

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C1     UNIVERSITY OF MONTANA
  BIOLOGICAL STATION
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT      ITOTAL COST     IFYFTE     ISTUDENTISCH  IRA   IWSCH IDIRECTIINDIR ITOTAL
SUB CODE   IFACULTYICOST            ICOST          I               IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
--------------------------------------------------------------------------------------------------------------------------------
     0499  I  1.33 I    37,564.00I      8,911.00I       46,475.00I   566.16I      753I  .19I  .42I  .26I 23.10I  5.48I 28.58
--------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I       I        49.88 I         11.83I           61.71I          I         I     I     I     I      I      I
--------------------------------------------------------------------------------------------------------------------------------
GRADUATE   I       I              I              I                I          I       60I     I     I     I 92.40I 21.92I114.32
UPPER DIV  I       I              I              I                I          I      693I     I     I     I 46.20I 10.96I 57.16
LOWER DIV  I       I              I              I                I          I        0I     I     I     I 23.10I  5.48I 28.58

C1     UNIVERSITY OF MONTANA
  BLACK STUDIES
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT      ITOTAL COST     IFYFTE     ISTUDENTISCH  IRA   IWSCH IDIRECTIINDIR ITOTAL
SUB CODE   IFACULTYICOST            ICOST          I               IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
--------------------------------------------------------------------------------------------------------------------------------
     2211  I  2.44 I    39,346.00I     24,097.00I       63,443.00I   901.22I    2,199I  .56I  .44I  .51I 12.27I  7.51I 19.78
--------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I       I        17.89 I         10.95I           28.84I          I         I     I     I     I      I      I
--------------------------------------------------------------------------------------------------------------------------------
GRADUATE   I       I              I              I                I          I      147I     I     I     I 49.08I 30.04I 79.12
UPPER DIV  I       I              I              I                I          I      567I     I     I     I 24.54I 15.02I 39.56
LOWER DIV  I       I              I              I                I          I    1,485I     I     I     I 12.27I  7.51I 19.78
```

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C1      UNIVERSITY OF MONTANA
   CHEMISTRY
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------------------
     1905  | 15.33  |   362,866.00|    120,516.00|    483,382.00|     740.57| 11,353| 2.88| 4.09| 2.20| 26.16|  8.69| 34.85
--------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |      31.96  |         10.61|         42.57|           |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |             |              |              |           |    444|     |     |104.64| 34.76|139.40
UPPER DIV  |        |             |              |              |           |  1,186|     |     | 52.32| 17.38| 69.70
LOWER DIV  |        |             |              |              |           |  9,723|     |     | 26.16|  8.69| 34.85


C1      UNIVERSITY OF MONTANA
   COMPUTER SCIENCE
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------------------
     5100  |  3.11  |   116,269.00|     33,083.00|    149,352.00|   1,018.64|  3,168|  .80| 1.31|  .57| 32.29|  9.19| 41.48
--------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |      36.70  |         10.44|         47.14|           |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |             |              |              |           |      0|     |     |129.16| 36.76|165.92
UPPER DIV  |        |             |              |              |           |    433|     |     | 64.58| 18.38| 82.96
LOWER DIV  |        |             |              |              |           |  2,735|     |     | 32.29|  9.19| 41.48
```

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C1      UNIVERSITY OF MONTANA
   ECONOMICS                                                                                                                                                                                      
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST          |               |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------
     2204  | 10.45 |   176,162.00|   129,212.00|   305,374.00| 1,142.13| 11,981| 3.04| 1.99| 2.58| 10.82|  7.94| 18.76
-------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        14.70 |         10.78|         25.48|           |       |     |     |     |      |      |
-------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |              |           |    155|     |     |     | 43.28| 31.76| 75.04
UPPER DIV  |       |              |              |              |           |  3,832|     |     |     | 21.64| 15.88| 37.52
LOWER DIV  |       |              |              |              |           |  7,994|     |     |     | 10.82|  7.94| 18.76


C1      UNIVERSITY OF MONTANA
   ENGLISH
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST          |               |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------
     1501  | 28.15 |   419,926.00|   203,798.00|   623,72[illegible].00|   662.41| 18,647| 4.73| 4.73| 4.34| 15.33|  7.44| 22.77
-------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        22.51 |         10.92|         33.43|           |       |     |     |     |      |      |
-------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |              |           |    713|     |     |     | 61.32| 29.76| 91.08
UPPER DIV  |       |              |              |              |           |  6,606|     |     |     | 30.66| 14.88| 45.54
LOWER DIV  |       |              |              |              |           | 11,328|     |     |     | 15.33|  7.44| 22.77
```

```
C1      UNIVERSITY OF MONTANA
   FOREIGN LANGUAGES
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST       |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST            |                 |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------
      1100 | 31.97 |   466,311.00|   205,622.00|     671,933.00|    607.94| 19,436|  4.93|  5.26|  3.72| 19.85|  8.75| 28.60
------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        23.99 |        10.57|          34.56|           |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |             |             |               |           |    207|      |      |      | 79.40| 35.00|114.40
UPPER DIV  |       |             |             |               |           |  3,432|      |      |      | 39.70| 17.50| 57.20
LOWER DIV  |       |             |             |               |           | 15,797|      |      |      | 19.85|  8.75| 28.60
```

```
C1      UNIVERSITY OF MONTANA
   GEOGRAPHY
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST       |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST            |                 |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------
      2206 |  7.38 |   112,095.00|   104,356.00|     216,451.00|  1,327.64|  9,798|  2.48|  1.26|  1.98|  8.95|  8.33| 17.28
------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        11.44 |        10.65|          22.09|           |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |             |             |               |           |    155|      |      |      | 35.80| 33.32| 69.12
UPPER DIV  |       |             |             |               |           |  2,262|      |      |      | 17.90| 16.66| 34.56
LOWER DIV  |       |             |             |               |           |  7,381|      |      |      |  8.95|  8.33| 17.28
```

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C1     UNIVERSITY OF MONTANA
  INDIAN STUDIES                                                                                          |WSCH |DIRECT|INDIR |TOTAL
DISCIPLINE |FYFTE   |DIRECT        |INDIRECT      |TOTAL COST     |FYFTE      |STUDENT|SCH   |RA    |INDEX|COST/W|COST/W|COST/W
SUB CODE   |FACULTY|COST           |COST          |               |FACULTY    |CR HRS |INDEX |INDEX |     |      |      |
-------------------------------------------------------------------------------------------------------------------------------
   2212    |  1.22  |    35,710.00|     13,673.00|      49,383.00|   1,026.22|  1,252|   .32|   .40|  .28| 20.20|  7.73| 27.93
-------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |        28.52 |         10.92|          39.44|           |       |      |      |     |      |      |
-------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |              |              |               |           |     85|      |      |     | 80.80| 30.92|111.72
UPPER DIV  |        |              |              |               |           |    261|      |      |     | 40.40| 15.46| 55.86
LOWER DIV  |        |              |              |               |           |    906|      |      |     | 20.20|  7.73| 27.93


C1     UNIVERSITY OF MONTANA
  HPER.                                                                                                   |WSCH |DIRECT|INDIR |TOTAL
DISCIPLINE |FYFTE   |DIRECT        |INDIRECT      |TOTAL COST     |FYFTE      |STUDENT|SCH   |RA    |INDEX|COST/W|COST/W|COST/W
SUB CODE   |FACULTY|COST           |COST          |               |FACULTY    |CR HRS |INDEX |INDEX |     |      |      |
-------------------------------------------------------------------------------------------------------------------------------
   0835    | 22.76  |   258,328.00|    158,287.00|     416,615.00|     633.04| 14,408|  3.65|  2.91| 3.47| 11.78|  7.22| 19.00
-------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |        17.92 |         10.98|          28.90|           |       |      |      |     |      |      |
-------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |              |              |               |           |    605|      |      |     | 47.12| 28.88| 76.00
UPPER DIV  |        |              |              |               |           |  5,703|      |      |     | 23.56| 14.44| 38.00
LOWER DIV  |        |              |              |               |           |  8,100|      |      |     | 11.78|  7.22| 19.00
```

```
C1     UNIVERSITY OF MONTANA
   HISTORY
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST       |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                 |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
      2200  | 17.86 |   310,902.00|   220,338.00|     531,240.00| 1,102.51| 19,691| 4.99| 3.51| 5.72|  9.44|  6.69| 16.13
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
COST/CR.HR.|        |         15.78 |        11.18|          26.96|           |       |      |      |      |      |      |
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
GRADUATE   |        |                |                |                 |           |    721|      |      |      | 37.76| 26.76| 64.52
UPPER DIV  |        |                |                |                 |           | 11,066|      |      |      | 18.88| 13.38| 32.26
LOWER DIV  |        |                |                |                 |           |  7,904|      |      |      |  9.44|  6.69| 16.13


C1     UNIVERSITY OF MONTANA
   HOME ECONOMICS
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST       |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                 |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
      1300  |  9.31 |   131,190.00|    67,249.00|     198,439.00|   673.89|  6,274| 1.59| 1.48| 1.32| 15.81|  8.10| 23.91
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
COST/CR.HR.|        |         20.91 |        10.71|          31.62|           |       |      |      |      |      |      |
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
GRADUATE   |        |                |                |                 |           |      0|      |      |      | 63.24| 32.40| 95.64
UPPER DIV  |        |                |                |                 |           |  2,024|      |      |      | 31.62| 16.20| 47.82
LOWER DIV  |        |                |                |                 |           |  4,250|      |      |      | 15.81|  8.10| 23.91
```

```
C1      UNIVERSITY OF MONTANA
   HUMANITIES
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------
     4903  |  4.21  |    43,431.00|    27,615.00|      71,046.00|    607.00|  2,558|   .65|   .49|   .55| 12.57|  8.00| 20.57
-------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |        16.97 |        10.79|          27.76|          |       |      |      |      |      |      |
-------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |              |             |               |          |    122|      |      |      | 50.28| 32.00| 82.28
UPPER DIV  |        |              |             |               |          |    530|      |      |      | 25.14| 16.00| 41.14
LOWER DIV  |        |              |             |               |          |  1,906|      |      |      | 12.57|  8.00| 20.57


C1      UNIVERSITY OF MONTANA
   GEOLOGY
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------
     1914  | 11.44  |   301,390.00|   101,515.00|     402,905.00|    824.12|  9,428|  2.39|  3.40|  2.02| 23.62|  7.96| 31.58
-------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |        31.96 |        10.76|          42.72|          |       |      |      |      |      |      |
-------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |              |             |               |          |    792|      |      |      | 94.48| 31.84|126.32
UPPER DIV  |        |              |             |               |          |    956|      |      |      | 47.24| 15.92| 63.16
LOWER DIV  |        |              |             |               |          |  7,680|      |      |      | 23.62|  7.96| 31.58
```

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C1     UNIVERSITY OF MONTANA
   MATHEMATICS
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT       ITOTAL COST     IFYFTE     ISTUDENTISCH  IRA    IWSCH IDIRECTIINDIR ITOTAL
SLB CODE   IFACULTYICOST            ICOST           I               IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
------------------------------------------------------------------------------------------------------------------------------
    1700   I 19.02 I   368,683.00I   208,672.00I     577,355.00I 1,034.38I 19,674I 4.99I 4.16I 3.63I 15.26I  8.64I 23.90
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I       I          18.73 I          10.60I           29.33I          I        I     I     I     I      I      I
------------------------------------------------------------------------------------------------------------------------------
GRADUATE   I       I                I               I                I          I     584I     I     I     I 61.04I 34.56I 95.60
UPPER DIV  I       I                I               I                I          I   2,829I     I     I     I 30.52I 17.28I 47.80
LOWER DIV  I       I                I               I                I          I  16,291I     I     I     I 15.26I  8.64I 23.90


C1     UNIVERSITY OF MONTANA
   MICROBIOLOGY
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT       ITOTAL COST     IFYFTE     ISTUDENTISCH  IRA    IWSCH IDIRECTIINDIR ITOTAL
SLB CODE   IFACULTYICOST            ICOST           I               IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
------------------------------------------------------------------------------------------------------------------------------
    0411   I  8.15 I   197,836.00I    68,616.00I     266,452.00I   773.00I  6,300I 1.60I 2.23I 1.43I 21.96I  7.62I 29.58
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I       I          31.40 I          10.89I           42.29I          I        I     I     I     I      I      I
------------------------------------------------------------------------------------------------------------------------------
GRADUATE   I       I                I               I                I          I     248I     I     I     I 87.84I 30.48I118.32
UPPER DIV  I       I                I               I                I          I   1,966I     I     I     I 43.92I 15.24I 59.16
LOWER DIV  I       I                I               I                I          I   4,086I     I     I     I 21.96I  7.62I 29.58
```

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C1     UNIVERSITY OF MONTANA
  AEROSPACE STUDIES
DISCIPLINE IFYFTE  IDIRECT              IINDIRECT        ITOTAL COST      IFYFTE    ISTUDENTISCH  IRA    IWSCH  IDIRECTIINDIR ITOTAL
SUB CODE   IFACULTYICOST                ICOST            I                IFACULTY  ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
-----------------------------------------------------------------------------------------------------------------------------------
    1803  I   .00 I     1,131.00I        6,130.00I        7,261.00I        .00I      570I  .14I  .01I  .14I  1.31I  7.09I  8.40
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I          I         1.98 I           10.75I           12.73I
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   I          I                                                        I       I     I     I     I      I      I
-----------------------------------------------------------------------------------------------------------------------------------
UPPER DIV  I          I              I                I                I       I      0I     I     I     I  5.24I 28.36I 33.60
LOWER DIV  I          I              I                I                I       I    294I     I     I     I  2.62I 14.18I 16.80
                                     I                I                I       I    276I     I     I     I  1.31I  7.09I  8.40


C1     UNIVERSITY OF MONTANA
  MILITARY SCIENCE
DISCIPLINE IFYFTE  IDIRECT              IINDIRECT        ITOTAL COST      IFYFTE    ISTUDENTISCH  IRA    IWSCH  IDIRECTIINDIR ITOTAL
SUB CODE   IFACULTYICOST                ICOST            I                IFACULTY  ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
-----------------------------------------------------------------------------------------------------------------------------------
    1801  I   .00 I     1,052.00I        5,692.00I        6,744.00I        .00I      524I  .13I  .01I  .13I  1.31I  7.06I  8.37
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I          I         2.00 I           10.86I           12.86I
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   I          I                                                        I       I     I     I     I      I      I
-----------------------------------------------------------------------------------------------------------------------------------
UPPER DIV  I          I              I                I                I       I      0I     I     I     I  5.24I 28.24I 33.48
LOWER DIV  I          I              I                I                I       I    282I     I     I     I  2.62I 14.12I 16.74
                                     I                I                I       I    242I     I     I     I  1.31I  7.06I  8.37
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C1      UNIVERSITY OF MONTANA
   PHILOSOPHY
DISCIPLINE |FYFTE  |DIRECT       |INDIRECT     |TOTAL COST    |FYFTE   |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST         |COST         |              |FACULTY |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------
      1509 | 13.75 |  208,993.00|   106,944.00|    315,937.00|  735.20| 10,109| 2.56| 2.36| 1.89| 17.49|  8.95| 26.44
---------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |       20.67 |        10.57|         31.24|        |       |     |     |     |      |      |
---------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |             |             |              |        |     51|     |     |     | 69.96| 35.80|105.76
UPPER DIV  |       |             |             |              |        |  1,627|     |     |     | 34.98| 17.90| 52.88
LOWER DIV  |       |             |             |              |        |  8,371|     |     |     | 17.49|  8.95| 26.44


C1      UNIVERSITY OF MONTANA
   PHYSICS & ASTRONOMY
DISCIPLINE |FYFTE  |DIRECT       |INDIRECT     |TOTAL COST    |FYFTE   |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST         |COST         |              |FACULTY |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------
      1902 |  6.27 |  134,901.00|    52,139.00|    187,040.00|  797.28|  4,999| 1.27| 1.52|  .86| 24.92|  9.63| 34.55
---------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |       26.98 |        10.42|         37.40|        |       |     |     |     |      |      |
---------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |             |             |              |        |     30|     |     |     | 99.68| 38.52|138.20
UPPER DIV  |       |             |             |              |        |    324|     |     |     | 49.84| 19.26| 69.10
LOWER DIV  |       |             |             |              |        |  4,645|     |     |     | 24.92|  9.63| 34.55
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C1      UNIVERSITY OF MONTANA
  POLITICAL SCIENCE
DISCIPLINE IFYFTE  IDIRECT        IINDIRECT      ITOTAL COST     IFYFTE     ISTUDENTISCH   IRA    IWSCH  IDIRECTIINDIR ITOTAL
SUB CODE   IFACULTYICOST          ICOST          I               IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
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     2207  I  8.14 I   149,334.00I   133,194.00I     282,528.00I 1,502.70I 12,232I 3.10I 1.68I 2.72I  8.49I  7.58I 16.07
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
COST/CR.HR.I       I         12.20 I         10.88I          23.08I          I       I     I     I     I      I      I
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
GRADUATE   I       I               I              I               I          I    423I     I     I     I 33.96I 30.32I 64.28
UPPER DIV  I       I               I              I               I          I  4,079I     I     I     I 16.98I 15.16I 32.14
LOWER DIV  I       I               I              I               I          I  7,730I     I     I     I  8.49I  7.58I 16.07


C1      UNIVERSITY OF MONTANA
  PSYCHOLOGY
DISCIPLINE IFYFTE  IDIRECT        IINDIRECT      ITOTAL COST     IFYFTE     ISTUDENTISCH   IRA    IWSCH  IDIRECTIINDIR ITOTAL
SUB CODE   IFACULTYICOST          ICOST          I               IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
     2000  I 17.58 I   389,857.00I   196,428.00I     586,285.00I   997.21I 17,531I 4.45I 4.40I 4.69I 13.18I  6.64I 19.82
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
COST/CR.HR.I       I         22.23 I         11.20I          33.43I          I       I     I     I     I      I      I
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
GRADUATE   I       I               I              I               I          I  2,289I     I     I     I 52.72I 26.56I 79.28
UPPER DIV  I       I               I              I               I          I  5,190I     I     I     I 26.36I 13.28I 39.64
LOWER DIV  I       I               I              I               I          I 10,052I     I     I     I 13.18I  6.64I 19.82
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C1      UNIVERSITY OF MONTANA
   RELIGIOUS STUDIES
DISCIPLINE |FYFTE   |DIRECT              |INDIRECT          |TOTAL COST        |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST                |COST              |                  |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------------
     1510  |  5.94  |   111,739.00|         35,143.00|        146,882.00|    547.47|  3,252|   .82|  1.26|   .74| 24.05|  7.56| 31.61
------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         34.36 |           10.80|             45.16|          |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |                |                  |          |    45|      |      |      | 96.20| 30.24|126.44
UPPER DIV  |        |               |                |                  |          |  1,259|      |      |      | 48.10| 15.12| 63.22
LOWER DIV  |        |               |                |                  |          |  1,948|      |      |      | 24.05|  7.56| 31.61


C1      UNIVERSITY OF MONTANA
   SOCIOLOGY & SOCIAL WORK
DISCIPLINE |FYFTE   |DIRECT              |INDIRECT          |TOTAL COST        |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST                |COST              |                  |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------------
     2208  | 13.85  |   267,923.00|        338,368.00|        606,291.00|  2,219.42| 30,739|  7.80|  3.02|  7.48|  5.68|  7.17| 12.85
------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |          8.71 |           11.00|             19.71|          |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |                |                  |          |    739|      |      |      | 22.72| 28.68| 51.40
UPPER DIV  |        |               |                |                  |          | 14,243|      |      |      | 11.36| 14.34| 25.70
LOWER DIV  |        |               |                |                  |          | 15,757|      |      |      |  5.68|  7.17| 12.85
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C1      UNIVERSITY OF MONTANA
   SPEECH COMMUNICATION
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR  |TOTAL
SUB CODE   |FACULTY|COST             |COST           |                |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------------
     1506  |  7.53 |   122,468.00|     78,617.00|    201,085.00|     966.53|  7,278| 1.85| 1.38| 1.61| 12.02|   7.72| 19.74
------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         16.82 |         10.80|         27.62|           |       |     |     |     |      |       |
------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |              |           |    461|     |     |     | 48.08| 30.88| 78.96
UPPER DIV  |       |               |              |              |           |  1,528|     |     |     | 24.04| 15.44| 39.48
LOWER DIV  |       |               |              |              |           |  5,289|     |     |     | 12.02|  7.72| 19.74


C1      UNIVERSITY OF MONTANA
   SPEECH PATHOLOGY
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR  |TOTAL
SUB CODE   |FACULTY|COST             |COST           |                |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------------
     1220  |  7.71 |   131,041.00|     37,409.00|    168,450.00|     413.61|  3,189|  .81| 1.48| 1.05| 19.84|   5.66| 25.50
------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         41.09 |         11.73|         52.82|           |       |     |     |     |      |       |
------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |              |           |    609|     |     |     | 79.36| 22.64|102.00
UPPER DIV  |       |               |              |              |           |  1,588|     |     |     | 39.68| 11.32| 51.00
LOWER DIV  |       |               |              |              |           |    992|     |     |     | 19.84|  5.66| 25.50
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C1      UNIVERSITY OF MONTANA
   ZOOLOGY
DISCIPLINE IFYFTE   IDIRECT              IINDIRECT         ITOTAL COST      IFYFTE     ISTUDENTISCH  IRA    IWSCH IDIRECTIINDIR ITOTAL
SUB CODE   IFACULTYICOST                 ICOST             I                IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/
-----------------------------------------------------------------------------------------------------------------------------------
     0407  I 11.21 I   283,678.00I     99,827.00I     383,505.00I    801.69I  8,987I 2.28I 3.20I 2.29I 19.66I  6.92I 26.5
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COST/CR.HR.I       I         31.56 I         11.10I          42.66I          I        I     I     I     I      I      I
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   I       I               I              I               I          I     368I     I     I     I 78.64I 27.68I106.3
UPPER DIV  I       I               I              I               I          I   4,341I     I     I     I 39.32I 13.84I 53.1
LOWER DIV  I       I               I              I               I          I   4,278I     I     I     I 19.66I  6.92I 26.5


C1      UNIVERSITY OF MONTANA
   ACCOUNTING & FINANCE
DISCIPLINE IFYFTE   IDIRECT              IINDIRECT         ITOTAL COST      IFYFTE     ISTUDENTISCH  IRA    IWSCH IDIRECTIINDIR ITOTAL
SUB CODE   IFACULTYICOST                 ICOST             I                IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/
-----------------------------------------------------------------------------------------------------------------------------------
     0502  I 11.49 I   205,553.00I    125,106.00I     330,659.00I    976.15I 11,216I 2.84I 2.32I 2.94I 11.09I  6.75I 17.8
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COST/CR.HR.I       I         18.32 I         11.15I          29.47I          I        I     I     I     I      I      I
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   I       I               I              I               I          I     339I     I     I     I 44.36I 27.00I 71.38
UPPER DIV  I       I               I              I               I          I   6,303I     I     I     I 22.18I 13.50I 35.68
LOWER DIV  I       I               I              I               I          I   4,574I     I     I     I 11.09I  6.75I 17.84
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C1      UNIVERSITY OF MONTANA
  MANAGEMENT
DISCIPLINE |FYFTE  |DIRECT       |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST         |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
     CSC4  | 16.45 |   255,789.00|   142,975.00|    398,764.00|    734.45| 12,405| 3.15| 2.88| 3.79| 10.69|  5.97| 16.66
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
COST/CR.HR.|       |        20.61|        11.52|         32.13|          |       |     |     |     |      |      |
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
GRADUATE   |       |             |             |              |          |       |     |     |      |      |      |
UPPER DIV  |       |             |             |              |          |    625|     |     |      | 42.76| 23.88| 66.64
LOWER DIV  |       |             |             |              |          |  9,470|     |     |      | 21.38| 11.94| 33.32
                                                                          |  2,250|     |     |      | 10.69|  5.97| 16.66


C1      UNIVERSITY OF MONTANA
  BUS ED & OFFICE ADMIN
DISCIPLINE |FYFTE  |DIRECT       |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST         |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
     CSC1  |  4.71 |    77,717.00|    29,465.00|    107,182.00|    557.53|  2,626|  .67|  .88|  .55| 22.49|  8.53| 31.02
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
COST/CR.HR.|       |        29.59|        11.22|         40.81|          |       |     |     |     |      |      |
*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*-*
GRADUATE   |       |             |             |              |          |       |     |     |      |      |      |
UPPER DIV  |       |             |             |              |          |     94|     |     |      | 89.96| 34.12|124.08
LOWER DIV  |       |             |             |              |          |    548|     |     |      | 44.98| 17.06| 62.04
                                                                          |  1,984|     |     |      | 22.49|  8.53| 31.02
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C1      UNIVERSITY OF MONTANA
   AFIT
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*******************************************************************************************************************************
     0599  |  7.51  |   215,689.00|     54,206.00|     269,895.00|     504.79|  3,791|   .96| 2.43| 2.40| 14.22|   3.57| 17.79
*******************************************************************************************************************************
COST/CR.HR.|        |        56.89 |         14.29|          71.18|           |       |      |      |      |      |      |
*******************************************************************************************************************************
GRADUATE   |        |              |              |               |           |  3,791|      |      |      | 56.88| 14.28| 71.16
UPPER DIV  |        |              |              |               |           |      0|      |      |      | 28.44|  7.14| 35.58
LOWER DIV  |        |              |              |               |           |      0|      |      |      | 14.22|  3.57| 17.79


C1      UNIVERSITY OF MONTANA
   ART
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*******************************************************************************************************************************
     1002  | 14.41  |   264,854.00|    124,883.00|     389,737.00|     783.90| 11,296| 2.86| 2.99| 2.83| 14.85|   7.00| 21.86
*******************************************************************************************************************************
COST/CR.HR.|        |        23.44 |         11.05|          34.49|           |       |      |      |      |      |      |
*******************************************************************************************************************************
GRADUATE   |        |              |              |               |           |  1,005|      |      |      | 59.44| 28.00| 87.44
UPPER DIV  |        |              |              |               |           |  3,517|      |      |      | 29.72| 14.00| 43.72
LOWER DIV  |        |              |              |               |           |  6,774|      |      |      | 14.86|  7.00| 21.86
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C1     UNIVERSITY OF MONTANA
   DRAMA
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------
     1007  |  9.60 |   168,624.00|     48,305.00|    216,929.00|    470.20|  4,514| 1.14| 1.50|  .55| 28.05|  8.04| 36.09
--------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        37.35 |        10.70|          48.05|          |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |             |               |          |     30|     |     |     |112.20| 32.16|144.36
UPPER DIV  |       |              |             |               |          |  1,407|     |     |     | 56.10| 16.08| 72.18
LOWER DIV  |       |              |             |               |          |  3,077|     |     |     | 28.05|  8.04| 36.09


C1     UNIVERSITY OF MONTANA
   MUSIC
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------
     1004  | 26.46 |   423,885.00|     85,568.00|    509,453.00|    301.51|  7,978| 2.02| 4.78| 1.68| 39.98|  8.07| 48.05
--------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        53.13 |        10.72|          63.85|          |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |             |               |          |    419|     |     |     |159.92| 32.28|192.20
UPPER DIV  |       |              |             |               |          |  1,367|     |     |     | 79.96| 16.14| 96.10
LOWER DIV  |       |              |             |               |          |  6,192|     |     |     | 39.98|  8.07| 48.05
```

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C1      UNIVERSITY OF MONTANA
   FORESTRY
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST     |FYFTE       |STUDENT|SCH   |RA   |WSCH |DIRECT|INDIR |TOTAL
SUP CODE   |FACULTY|COST          |COST          |               |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------
     0114  | 24.16 |  361,643.00|  147,059.00|     508,702.00|     534.47| 12,913| 3.27| 4.08| 3.73| 15.36|  6.25| 21.61
-----------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |       28.00 |         11.38|          39.38|            |       |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |               |            |    537|     |     |     | 61.44| 25.00| 86.44
UPPER DIV  |       |              |              |               |            |  9,014|     |     |     | 30.72| 12.50| 43.22
LOWER DIV  |       |              |              |               |            |  3,362|     |     |     | 15.36|  6.25| 21.61


C1      UNIVERSITY OF MONTANA
   JOURNALISM
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST     |FYFTE       |STUDENT|SCH   |RA   |WSCH |DIRECT|INDIR |TOTAL
SUP CODE   |FACULTY|COST          |COST          |               |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------
     0602  |  7.34 |  148,209.00|   45,689.00|     193,898.00|     551.22|  4,046| 1.03| 1.67| 1.10| 21.32|  6.57| 27.89
-----------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |       36.63 |         11.29|          47.92|            |       |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |               |            |    155|     |     |     | 85.28| 26.28|111.56
UPPER DIV  |       |              |              |               |            |  2,442|     |     |     | 42.64| 13.14| 55.78
LOWER DIV  |       |              |              |               |            |  1,449|     |     |     | 21.32|  6.57| 27.89
```

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C1      UNIVERSITY OF MONTANA
   RADIO & T V
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST            |                |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------------
     0603  |  1.83  |   54,627.00|     9,547.00|      64,174.00|    463.38|     848|   .22|   .62|   .20| 43.12|  7.54| 50.66
--------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |       64.41 |        11.25|          75.66|          |        |      |      |      |      |      |
--------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |             |             |               |          |       0|      |      |172.48| 30.16|202.64
UPPER DIV  |        |             |             |               |          |     419|      |      | 86.24| 15.08|101.32
LOWER DIV  |        |             |             |               |          |     429|      |      | 43.12|  7.54| 50.66


C1      UNIVERSITY OF MONTANA
   LAW
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST            |                |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------------
     1401  | 15.46  |  310,939.00|   115,795.00|     426,734.00|    524.32|   8,106|  2.06|  3.51|  5.14|  9.59|  3.57| 13.16
--------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |       38.35 |        14.28|          52.63|          |        |      |      |      |      |      |
--------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |             |             |               |          |   8,106|      |      | 38.36| 14.28| 52.64
UPPER DIV  |        |             |             |               |          |       0|      |      | 19.18|  7.14| 26.32
LOWER DIV  |        |             |             |               |          |       0|      |      |  9.59|  3.57| 13.16
```

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C1      UNIVERSITY OF MONTANA
   PHARMACY
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT      |TOTAL COST     |FYFTE       |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST          |               |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------
     1211  | 5.86 |   189,428.00|     50,936.00|    240,364.00|     434.27|  4,282| 1.09| 2.14| 1.47| 20.43|  5.49| 25.92
-------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         44.23 |         11.89|          56.12|            |       |     |     |     |      |      |
-------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |               |            |    877|     |     |     | 81.72| 21.96|103.68
UPPER DIV  |       |               |              |               |            |  2,358|     |     |     | 40.86| 10.98| 51.84
LOWER DIV  |       |               |              |               |            |  1,047|     |     |     | 20.43|  5.49| 25.92


C1      UNIVERSITY OF MONTANA
   EDUCATION
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT      |TOTAL COST     |FYFTE       |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST          |               |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------
     0800  | 32.50 |   598,117.00|    373,753.00|    971,870.00|     983.20| 31,954| 8.10| 6.74|10.37|  9.14|  5.71| 14.85
-------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         18.71 |         11.69|          30.40|            |       |     |     |     |      |      |
-------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |               |            |  4,018|     |     |     | 36.56| 22.84| 59.40
UPPER DIV  |       |               |              |               |            | 21,452|     |     |     | 18.28| 11.42| 29.70
LOWER DIV  |       |               |              |               |            |  6,484|     |     |     |  9.14|  5.71| 14.85
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MONTANA STATE UNIVERSITY

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CP      MONTANA STATE UNIV.
  AGRI ECON & ECON
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST      |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST          |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
----------------------------------------------------------------------------------------------------------------------------
   0111    | 11.47 |     254,756.39|    112,745.01|      367,501.40|  1,002.96| 11,504| 3.18| 2.86| 2.70| 16.32|  7.22| 23.54
----------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          22.14|          9.80|           31.94|          |       |     |     |     |      |      |
----------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |                |          |    346|     |     |     | 65.28| 28.88| 94.16
UPPER DIV  |       |               |              |                |          |  3,070|     |     |     | 32.64| 14.44| 47.08
LOWER DIV  |       |               |              |                |          |  8,088|     |     |     | 16.32|  7.22| 23.54


CP      MONTANA STATE UNIV.
  AGRI EDUCATION
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST      |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST          |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
----------------------------------------------------------------------------------------------------------------------------
   0899    |  4.62 |     111,117.85|     19,381.71|      130,499.56|    400.64|  1,851|  .51| 1.25|  .62| 31.00|  5.41| 36.41
----------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          60.03|         10.47|           70.50|          |       |     |     |     |      |      |
----------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |                |          |    185|     |     |     |124.00| 21.64|145.64
UPPER DIV  |       |               |              |                |          |  1,178|     |     |     | 62.00| 10.82| 72.82
LOWER DIV  |       |               |              |                |          |    488|     |     |     | 31.00|  5.41| 36.41
```

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C2     MONTANA STATE UNIV.
   AGRI ENGR
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT         ITOTAL COST      IFYFTE     ISTUDENTISCH  IRA   IWSCH IDIRECTIINDIR ITOTAL
SUB CODE   IFACULTYICOST            ICOST             I                IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
*******************************************************************************************************************************
     0903  I  3.13 I    63,819.97I     20,476.57I      84,296.54I     638.97I  2,000I   .55I   .72I   .60I 18.40I  5.90I 24.30
*******************************************************************************************************************************
COST/CR.HR.I       I         31.90 I        10.23I          42.13I            I       I      I      I      I      I      I
*******************************************************************************************************************************
GRADUATE   I       I                I                I                 I          I     68I      I      I     I 73.60I 23.60I 97.20
UPPER DIV  I       I                I                I                 I          I  1,264I      I      I     I 36.80I 11.80I 48.60
LOWER DIV  I       I                I                I                 I          I    668I      I      I     I 18.40I  5.90I 24.30


C2     MONTANA STATE UNIV.
   ANIMAL/RANGE SCIENCE
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT         ITOTAL COST      IFYFTE     ISTUDENTISCH  IRA   IWSCH IDIRECTIINDIR ITOTAL
SUB CODE   IFACULTYICOST            ICOST             I                IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
*******************************************************************************************************************************
     0104  I  9.83 I   254,439.29I     68,579.78I     323,019.07I     685.45I  6,738I  1.86I  2.85I  1.96I 22.44I  6.05I 28.49
*******************************************************************************************************************************
COST/CR.HR.I       I         37.76 I        10.17I          47.93I            I       I      I      I      I      I      I
*******************************************************************************************************************************
GRADUATE   I       I                I                I                 I          I    381I      I      I     I 89.76I 24.20I113.96
UPPER DIV  I       I                I                I                 I          I  3,459I      I      I     I 44.88I 12.10I 56.98
LOWER DIV  I       I                I                I                 I          I  2,898I      I      I     I 22.44I  6.05I 28.49
```

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C2     MONTANA STATE UNIV.
  ARCHITECTURE
DISCIPLINE |FYFTE  |DIRECT       |INDIRECT    |TOTAL COST   |FYFTE    |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST         |COST        |             |FACULTY  |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------
     0200  | 11.78 |  243,755.61|   69,778.53|   313,534.14|   579.11|  6,822| 1.89| 2.73| 2.03| 20.74|  5.94| 26.68
--------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |     35.73  |      10.22|        45.95|         |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |            |            |             |         |    970|     |     |     | 82.96| 23.76|106.72
UPPER DIV  |       |            |            |             |         |  2,020|     |     |     | 41.48| 11.88| 53.36
LOWER DIV  |       |            |            |             |         |  3,832|     |     |     | 20.74|  5.94| 26.68


C2     MONTANA STATE UNIV.
  ART
DISCIPLINE |FYFTE  |DIRECT       |INDIRECT    |TOTAL COST   |FYFTE    |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST         |COST        |             |FACULTY  |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------
     1002  | 12.65 |  237,249.17|  102,302.03|   339,551.20|   814.30| 10,301| 2.85| 2.66| 2.61| 15.69|  6.76| 22.45
--------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |     23.03  |       9.93|        32.96|         |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |            |            |             |         |    426|     |     |     | 62.76| 27.04| 89.80
UPPER DIV  |       |            |            |             |         |  3,545|     |     |     | 31.38| 13.52| 44.90
LOWER DIV  |       |            |            |             |         |  6,330|     |     |     | 15.69|  6.76| 22.45
```

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02      MONTANA STATE UNIV.
   BCT/MICRO
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST           |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------
      0402 | 16.77 |    393,179.23|    186,630.11|    579,809.34| 1,132.43| 18,991| 5.25| 4.41|11.17|  6.08|  2.89|  3.97
-----------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         20.70 |          9.82|         30.52|          |       |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |               |          | 13,849|     |     |     | 24.32| 11.56| 35.88
UPPER DIV  |       |               |               |               |          |  4,132|     |     |     | 12.16|  5.78| 17.94
LOWER DIV  |       |               |               |               |          |  1,010|     |     |     |  6.08|  2.89|  8.97


02      MONTANA STATE UNIV.
   CHEMICAL ENGINEERING
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST           |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------
      0906 |  6.90 |    204,061.24|     39,881.89|    243,943.13|    534.20|  3,686| 1.02| 2.29| 1.42| 24.79|  4.84| 29.63
-----------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         55.36 |         10.81|         66.17|          |       |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |               |          |    694|     |     |     | 99.16| 19.36|118.52
UPPER DIV  |       |               |               |               |          |  2,464|     |     |     | 49.58|  9.68| 59.26
LOWER DIV  |       |               |               |               |          |    528|     |     |     | 24.79|  4.84| 29.63
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C2      MONTANA STATE UNIV.
   CHEMISTRY
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST    |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST          |COST          |              |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------
     1905  | 19.55 |   500,013.28|   199,169.45|    699,182.73|  1,040.71|  20,346|  5.62|  5.61|  4.72|  18.28|   7.28| 25.56
-------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        24.57 |         9.78|         34.35|          |       |     |     |     |      |      |
-------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |             |              |          |   1,476|     |     |     | 73.12| 29.12|102.24
UPPER DIV  |       |              |             |              |          |   2,583|     |     |     | 36.56| 14.56| 51.12
LOWER DIV  |       |              |             |              |          |  16,287|     |     |     | 18.28|  7.28| 25.56


C2      MONTANA STATE UNIV.
   CIVIL ENGINEERING
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST    |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST          |COST          |              |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------
     0908  | 12.29 |   344,539.71|    75,830.35|    420,370.06|    590.07|   7,252|  2.00|  3.87|  2.41|  24.71|   5.44| 30.15
-------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        47.50 |        10.45|         57.95|          |       |     |     |     |      |      |
-------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |             |              |          |     626|     |     |     | 58.84| 21.76|120.60
UPPER DIV  |       |              |             |              |          |   4,811|     |     |     | 49.42| 10.88| 60.30
LOWER DIV  |       |              |             |              |          |   1,815|     |     |     | 24.71|  5.44| 30.15
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```
C2     MONTANA STATE UNIV.
   COMMERCE
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST       |FYFTE       |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                 |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------------------
     0501  | 15.38 |    382,813.40|     229,551.65|     612,365.05| 1,184.46| 22,955| 6.34| 4.29| 6.06| 10.92|  6.55| 17.47
--------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          16.67 |          10.00|          26.67|         |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                |               |               |         |    608|     |     |     | 43.68| 26.20| 69.88
UPPER DIV  |       |                |               |               |         | 10,293|     |     |     | 21.34| 13.10| 34.94
LOWER DIV  |       |                |               |               |         | 12,054|     |     |     | 10.92|  6.55| 17.47
```

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C2     MONTANA STATE UNIV.
   EARTH SCIENCES
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST       |FYFTE       |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                 |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------------------
     1917  |  9.19 |    195,601.79|      71,984.53|     267,586.32|   808.60|  7,423| 2.05| 2.19| 1.62| 20.81|  7.66| 28.47
--------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          26.35 |           9.69|          36.04|         |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                |               |               |         |    201|     |     |     | 83.24| 30.64|113.88
UPPER DIV  |       |                |               |               |         |  1,374|     |     |     | 41.62| 15.32| 56.94
LOWER DIV  |       |                |               |               |         |  5,848|     |     |     | 20.81|  7.66| 28.47
```

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02     MONTANA STATE UNIV.
   EDUCATIONAL SERVICES
DISCIPLINE  IFYFTE   IDIRECT
SLR CODE    IFACULTYICOST            IINDIRECT        ITOTAL COST      IFYFTE       ISTUDENTISCH   IRA     IWSCH  IDIRECTIINDIR  ITOTAL
                                     ICOST            I                IFACULTY     ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
-------------------------------------------------------------------------------------------------------------------------------------
     0899   I  6.37 I   123,129.86I      42,621.37I      165,751.23I      549.29I   3,495I   .97I  1.38I  2.06I  10.31I   3.57I 13.88
-------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I        I        35.19 I         12.18I           47.37I            I         I      I      I      I       I       I
-------------------------------------------------------------------------------------------------------------------------------------
GRADUATE    I       I              I              I                I            I   2,474I      I      I      I  41.24I  14.28I 55.52
UPPER DIV   I       I              I              I                I            I   1,025I      I      I      I  20.62I   7.14I 27.76
LOWER DIV   I       I              I              I                I            I       0I      I      I      I  10.31I   3.57I 13.88

02     MONTANA STATE UNIV.
   ELEC ENG
DISCIPLINE  IFYFTE   IDIRECT
SLR CODE    IFACULTYICOST            IINDIRECT        ITOTAL COST      IFYFTE       ISTUDENTISCH   IRA     IWSCH  IDIRECTIINDIR  ITOTAL
                                     ICOST            I                IFACULTY     ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
-------------------------------------------------------------------------------------------------------------------------------------
     0909   I 10.46 I   284,505.69I      48,374.89I      332,880.58I      431.26I   4,511I  1.25I  3.19I  1.68I  29.30I   4.98I 34.28
-------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I        I        63.06 I         10.72I           73.78I            I         I      I      I      I       I       I
-------------------------------------------------------------------------------------------------------------------------------------
GRADUATE    I       I              I              I                I            I     630I      I      I      I 117.20I  19.92I137.12
UPPER DIV   I       I              I              I                I            I   3,309I      I      I      I  58.60I   9.96I 68.56
LOWER DIV   I       I              I              I                I            I     572I      I      I      I  29.30I   4.98I 34.28
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CP      MONTANA STATE UNIV.
   ELEMENTARY ED
DISCIPLINE |FYFTE   |DIRECT         |INDIRECT      |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST           |COST          |                |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*
     0802  |  7.65  |   182,316.31|     76,728.00|      259,044.31|    932.28|  7,132|  1.97|  2.05|  2.65| 11.71|  4.93| 16.64
*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*
COST/CR.HR.|        |        25.56 |         10.75|           36.31|          |       |      |      |      |      |      |
*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*
GRADUATE   |        |               |              |                |          |    654|      |      |      | 46.84| 19.72| 66.56
UPPER DIV  |        |               |              |                |          |  6,478|      |      |      | 23.42|  9.86| 33.28
LOWER DIV  |        |               |              |                |          |      0|      |      |      | 11.71|  4.93| 16.64


CP      MONTANA STATE UNIV.
   ENGLISH
DISCIPLINE |FYFTE   |DIRECT         |INDIRECT      |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST           |COST          |                |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*
     1501  | 18.41  |   315,104.09|    156,984.96|      472,089.05|    871.97| 16,053|  4.44|  3.54|  3.70| 14.69|  7.32| 22.01
*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*
COST/CR.HR.|        |        19.62 |          9.77|           29.39|          |       |      |      |      |      |      |
*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*
GRADUATE   |        |               |              |                |          |     40|      |      |      | 58.76| 29.28| 88.04
UPPER DIV  |        |               |              |                |          |  5,277|      |      |      | 29.38| 14.64| 44.02
LOWER DIV  |        |               |              |                |          | 10,736|      |      |      | 14.69|  7.32| 22.01
```

```
CP     MONTANA STATE UNIV.
   FILM/TV
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*************************************************************************************************************************
     0603  |  6.06 |    130,111.20|     50,644.21|     180,755.41|    854.12|  5,176|  1.43|  1.46|  1.20|  18.74|   7.29| 26.03
*************************************************************************************************************************
COST/CR.HR.|       |         25.13 |          9.78|          34.91|          |        |     |     |     |      |      |
*************************************************************************************************************************
GRADUATE   |       |               |              |               |          |     14|     |     |     | 74.96| 29.16|104.12
UPPER DIV  |       |               |              |               |          |  1,725|     |     |     | 37.48| 14.58| 52.06
LOWER DIV  |       |               |              |               |          |  3,437|     |     |     | 18.74|  7.29| 26.03


CP     MONTANA STATE UNIV.
   HIST GOVT & PHIL
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*************************************************************************************************************************
     2259  | 17.34 |    314,066.01|    190,831.25|     504,897.26|  1,122.26| 19,460|  5.38|  3.52|  4.57|  11.86|   7.21| 19.07
*************************************************************************************************************************
COST/CR.HR.|       |         16.13 |          9.80|          25.93|          |        |     |     |     |      |      |
*************************************************************************************************************************
GRADUATE   |       |               |              |               |          |    168|     |     |     | 47.44| 28.84| 76.28
UPPER DIV  |       |               |              |               |          |  6,514|     |     |     | 23.72| 14.42| 38.14
LOWER DIV  |       |               |              |               |          | 12,778|     |     |     | 11.86|  7.21| 19.07
```

```
C2      MONTANA STATE UNIV.
   HOME EC
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST       |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST            |                 |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------------------
     1300  | 12.83 |     239,466.39|      181,089.81|       420,556.20| 1,452.29| 18,633| 5.15| 2.69| 4.13| 10.01|  7.57| 17.58
--------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          12.85 |            9.71|            22.56|          |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                |                |                 |          |    390|     |     |     | 40.04| 30.28| 70.32
UPPER DIV. |       |                |                |                 |          |  4,121|     |     |     | 20.02| 15.14| 35.16
LOWER DIV  |       |                |                |                 |          | 14,122|     |     |     | 10.01|  7.57| 17.58
```

```
C2      MONTANA STATE UNIV.
   INDUSTRIAL ENGR & COMPUTER SCI
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST       |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST            |                 |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------------------
     0913  |  8.35 |     248,229.79|       64,337.43|       312,567.22|    744.31|  6,215| 1.72| 2.78| 1.97| 21.80|  5.65| 27.45
--------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          39.94 |           10.35|            50.29|          |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                |                |                 |          |    455|     |     |     | 87.20| 22.60|109.80
UPPER DIV  |       |                |                |                 |          |  3,806|     |     |     | 43.60| 11.30| 54.90
LOWER DIV  |       |                |                |                 |          |  1,954|     |     |     | 21.80|  5.65| 27.45
```

```
CP      MONTANA STATE UNIV.
   MATH
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST       |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                 |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------
     1700  | 31.67  |    594,090.81|    251,452.43|      845,543.24|     829.11| 26,258| 7.26| 6.63| 5.27| 15.48|  8.25| 27.73
------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         22.62 |           9.57|            32.19|           |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |               |                 |           |    668|      |      |      | 77.92| 33.00|110.92
UPPER DIV  |        |               |               |                 |           |  2,234|      |      |      | 38.96| 16.50| 55.46
LOWER DIV  |        |               |               |                 |           | 23,356|      |      |      | 19.48|  8.25| 27.73


CP      MONTANA STATE UNIV.
   MECHANICAL ENGINEERING
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST       |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                 |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------
     0910  |  8.46  |    236,168.32|     52,793.19|      288,961.51|     602.12|  5,094| 1.41| 2.65| 1.62| 25.23|  5.64| 30.87
------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         46.36 |          10.36|            56.72|           |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |               |                 |           |    356|      |      |      |100.92| 22.56|123.48
UPPER DIV  |        |               |               |                 |           |  3,198|      |      |      | 50.46| 11.28| 61.74
LOWER DIV  |        |               |               |                 |           |  1,540|      |      |      | 25.23|  5.64| 30.87
```

```
02     MONTANA STATE UNIV.
   MILITARY SCIENCE
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST              |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
•••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••
     1[illegible]00    |    .00 |    31,801.69|     12,597.92|       44,399.61|       .00| 1,247|  .34|  .36|  .34| 16.13|  6.39| 22.52
•••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••
COST/CR.HR.|        |        25.50 |        10.10|          35.60|          |        |      |      |      |      |      |
•••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••
GRADUATE   |        |              |             |               |          |       0|      |      |      | 64.52| 25.56| 90.08
UPPER DIV  |        |              |             |               |          |     724|      |      |      | 32.26| 12.78| 45.04
LOWER DIV  |        |              |             |               |          |     523|      |      |      | 16.13|  6.39| 22.52


02     MONTANA STATE UNIV.
   MODERN LANGUAGES
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST              |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
•••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••
     1100  |   7.22 |   146,510.97|     43,490.05|      190,001.02|    626.31| 4,522| 1.25| 1.64|  .93| 27.09|  8.04| 35.13
•••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••
COST/CR.HR.|        |        32.39 |         9.61|          42.00|          |        |      |      |      |      |      |
•••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••
GRADUATE   |        |              |             |               |          |       7|      |      |      |108.36| 32.16|140.52
UPPER DIV  |        |              |             |               |          |     866|      |      |      | 54.18| 16.08| 70.26
LOWER DIV  |        |              |             |               |          |   3,649|      |      |      | 27.09|  8.04| 35.13
```

```
CP      MONTANA STATE UNIV.
  MUSIC
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLP CODE   |FACULTY |COST            |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
----------------------------------------------------------------------------------------------------------------------------------------
     100   | 12.52  |    224,532.03|      59,899.07|      284,431.10|     493.84|  6,183|  1.71|  2.52|  1.34| 28.85|  7.70| 36.55
----------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         36.31 |           9.68|           45.99|           |       |      |      |      |      |      |
----------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |               |                |           |     53|      |      |      |115.40| 30.80|146.20
UPPER DIV  |        |               |               |                |           |  1,441|      |      |      | 57.70| 15.40| 73.10
LOWER DIV  |        |               |               |                |           |  4,689|      |      |      | 28.85|  7.70| 36.55


CP      MONTANA STATE UNIV.
  NURSING
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLP CODE   |FACULTY |COST            |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
----------------------------------------------------------------------------------------------------------------------------------------
     1203  | 25.25  |    654,511.26|     177,371.43|      831,882.69|     692.07| 17,475|  4.83|  7.34|  5.00| 22.61|  6.13| 28.74
----------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         37.45 |          10.15|           47.60|           |       |      |      |      |      |      |
----------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |               |                |           |    469|      |      |      | 90.44| 24.52|114.96
UPPER DIV  |        |               |               |                |           | 10,071|      |      |      | 45.22| 12.26| 57.48
LOWER DIV  |        |               |               |                |           |  6,935|      |      |      | 22.61|  6.13| 28.74
```

```
02      MONTANA STATE UNIV.
   PSYCHOLOGY
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST           |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------
     2000  |  7.75 |   169,752.57|   113,102.91|    282,855.48| 1,485.03| 11,509| 3.18| 1.90| 2.74| 10.70|  7.13| 17.83
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        14.74 |           9.82|          24.56|          |       |     |     |     |      |      |
------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |               |               |          |    529|     |     |     | 42.80| 28.52| 71.32
UPPER DIV  |       |              |               |               |          |  2,762|     |     |     | 21.40| 14.26| 35.66
LOWER DIV  |       |              |               |               |          |  8,218|     |     |     | 10.70|  7.13| 17.83


02      MONTANA STATE UNIV.
   PHYSICAL EDUCATION
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST           |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------
     0835  | 13.24 |   302,632.12|   182,628.89|    485,261.01| 1,367.67| 18,108| 5.00| 3.40| 5.01| 10.44|  6.30| 16.74
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        16.71 |          10.08|          26.79|          |       |     |     |     |      |      |
------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |               |               |          |    515|     |     |     | 41.76| 25.20| 66.96
UPPER DIV  |       |              |               |               |          |  5,347|     |     |     | 20.88| 12.60| 33.48
LOWER DIV  |       |              |               |               |          |  8,246|     |     |     | 10.44|  6.30| 16.74
```

```
C2     MONTANA STATE UNIV.
  PHYSICS
DISCIPLINE |FYFTE  |DIRECT       |INDIRECT     |TOTAL COST   |FYFTE   |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST         |COST         |             |FACULTY |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------
     1902  | 14.74 |  330,592.82|  103,989.42|  434,582.24|  725.64| 10,696| 2.96| 3.71| 2.38| 24.02|  7.55| 31.57
-------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |      30.90 |        9.72|       40.62|
-------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |            |            |            |        |       |     |     |     |      |      |
UPPER DIV  |       |            |            |            |        |    566|     |     |     | 96.08| 30.20|126.28
LOWER DIV  |       |            |            |            |        |  1,372|     |     |     | 48.04| 15.10| 63.14
           |       |            |            |            |        |  8,758|     |     |     | 24.02|  7.55| 31.57

C2     MONTANA STATE UNIV.
  PLANT PATHOLOGY
DISCIPLINE |FYFTE  |DIRECT       |INDIRECT     |TOTAL COST   |FYFTE   |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST         |COST         |             |FACULTY |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------
     0404  |   .00 |    4,499.48|    3,788.66|    8,288.14|     .00|    320|  .09|  .05|  .08|  9.68|  8.15| 17.83
-------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |      14.06 |       11.83|       25.89|
-------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |            |            |            |        |       |     |     |     |      |      |
UPPER DIV  |       |            |            |            |        |      0|     |     |     | 38.72| 32.60| 71.32
LOWER DIV  |       |            |            |            |        |    145|     |     |     | 19.36| 16.30| 35.66
           |       |            |            |            |        |    175|     |     |     |  9.68|  8.15| 17.83
```

```
CP      MONTANA STATE UNIV.
   PLANT & SOIL
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST          |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*-------------------------------------------------------------------------------------------------------------------------
    0103   |  6.95 |    155,233.78|     76,253.41|     231,487.19|  1,102.44|  7,662| 2.12| 1.74| 1.97| 13.58|  6.67| 20.25
--------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         20.26|          9.55|          30.21|          |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |               |          |    638|     |     |     | 54.32| 26.68| 81.00
UPPER DIV  |       |              |              |               |          |  1,856|     |     |     | 27.16| 13.34| 40.50
LOWER DIV  |       |              |              |               |          |  5,168|     |     |     | 13.58|  6.67| 20.25


CP      MONTANA STATE UNIV.
   SECONDARY ED
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST          |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*-------------------------------------------------------------------------------------------------------------------------
    0803   | 14.11 |    292,166.82|    107,802.36|     399,969.18|    719.06| 10,146| 2.80| 3.28| 3.62| 13.92|  5.14| 19.06
--------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         28.79|         10.62|          39.41|          |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |               |          |  1,262|     |     |     | 55.68| 20.56| 76.24
UPPER DIV  |       |              |              |               |          |  7,053|     |     |     | 27.84| 10.28| 38.12
LOWER DIV  |       |              |              |               |          |  1,831|     |     |     | 13.92|  5.14| 19.06
```

```
C2      MONTANA STATE UNIV.
   SOCIOLOGY
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT         |TOTAL COST       |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST             |COST             |                 |FACULTY     |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------------
     2209  |  8.40  |   278,483.55|   204,721.27|     483,204.82| 2,482.61| 20,854| 5.76| 3.12| 4.93|  9.76|  7.17| 16.93
------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         13.35 |          9.81|          23.16|         |       |     |     |     |      |      |
------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |              |               |         |     37|     |     |     | 39.04| 28.68| 67.72
UPPER DIV  |        |               |              |               |         |  7,575|     |     |     | 19.52| 14.34| 33.86
LOWER DIV  |        |               |              |               |         | 13,242|     |     |     |  9.76|  7.17| 16.93


C2      MONTANA STATE UNIV.
   SPEECH THEATRE ARTS
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT         |TOTAL COST       |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST             |COST             |                 |FACULTY     |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------------
     1099  |  7.12  |   137,206.91|    66,017.75|     203,224.66|   974.15|  6,936| 1.92| 1.54| 1.33| 17.81|  8.57| 26.38
------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         19.78 |          9.51|          29.29|         |       |     |     |     |      |      |
------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |              |               |         |      9|     |     |     | 71.24| 34.28|105.52
UPPER DIV  |        |               |              |               |         |    740|     |     |     | 35.62| 17.14| 52.76
LOWER DIV  |        |               |              |               |         |  6,187|     |     |     | 17.81|  8.57| 26.38
```

```
C2      MONTANA STATE UNIV.
   VET SCIENCE
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
     012[illegible]  |  1.03  |    27,387.17|      7,724.58|      35,111.75|     698.05|    719|   .20|   .31|   .26| 17.99|  5.08| 23.07
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         38.09 |         10.74|          48.83|           |       |      |      |      |      |      |
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |              |               |           |     42|      |      |      | 71.96| 20.32| 92.28
UPPER DIV  |        |               |              |               |           |    677|      |      |      | 35.98| 10.1[illegible]| 46.14
LOWER DIV  |        |               |              |               |           |      0|      |      |      | 17.99|  5.08| 23.07



C2      MONTANA STATE UNIV.
   ZOOLOGY
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
     0407  | 14.05  |   305,886.85|    144,090.74|     449,977.59|     964.69| 13,554|  3.75|  3.43|  3.28| 16.12|  7.59| 23.71
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         22.56 |         10.63|          33.19|           |       |      |      |      |      |      |
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |              |               |           |  1,058|      |      |      | 64.48| 30.36| 94.84
UPPER DIV  |        |               |              |               |           |  2,245|      |      |      | 32.24| 15.18| 47.42
LOWER DIV  |        |               |              |               |           | 10,251|      |      |      | 16.12|  7.59| 23.71
```

## MONTANA COLLEGE OF MINERAL SCIENCE AND TECHNOLOGY

```
C3     HCOST *
  BUSINESS
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST    |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST          |COST          |              |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------
     0502  |  1.00 |    17,092.00|    11,366.00|    28,458.00|    582.00|    582|  2.60|  1.82|  2.08| 29.37| 19.53| 48.90
-----------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        29.36 |        19.52|        48.88|          |       |      |      |      |      |      |
-----------------------------------------------------------------------------------------------------------------------------
           |       |              |             |             |          |      0|      |      |      |117.48| 78.12|195.60
GRADUATE   |       |              |             |             |          |      0|      |      |      | 58.74| 39.06| 97.80
UPPER DIV  |       |              |             |             |          |    582|      |      |      | 29.37| 19.53| 48.90
LOWER DIV  |       |


C3     HCOST *
  BIOLOGY
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST    |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST          |COST          |              |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------
     0400  |  2.00 |    35,520.00|    33,473.00|    68,993.00|    658.50|  1,317|  5.88|  3.79|  5.11| 24.82| 23.39| 48.21
-----------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        26.97 |        25.41|        52.38|          |       |      |      |      |      |      |
-----------------------------------------------------------------------------------------------------------------------------
           |       |              |             |             |          |      0|      |      |      | 99.28| 93.56|192.84
GRADUATE   |       |              |             |             |          |    114|      |      |      | 49.64| 46.78| 96.42
UPPER DIV  |       |              |             |             |          |  1,203|      |      |      | 24.82| 23.39| 48.21
LOWER DIV  |       |
```

*These costs are computed on a semester basis; these costs may be converted to a quarter basis by multiplying them by a conversion factor of .667.

```
C3      MCPST*
   CHEMISTRY
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT        |TCTAL CCST      |FYFTE    |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TCTAL
SUB CODE   |FACULTY|CCST            |CCST            |                |FACULTY  |CR HRS |INDEX |INDEX |INDEX |CCST/W|CCST/W|CCST/W
-----------------------------------------------------------------------------------------------------------------------------------
     19C4  |  4.CC |      76,9C6.CC|      44,841.CC|     121,747.CC|   432.5C|  1,73C| 7.72| 2.2C| 6.65| 41.3C| 24.C8| 65.38
-----------------------------------------------------------------------------------------------------------------------------------
COST/CH.HR.|       |          44.45 |          25.91|          7C.36|         |       |      |      |      |      |      |
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                |                |                |         |      C|      |      |      |165.2C| 96.32|261.52
UPPER DIV  |       |                |                |                |         |    132|      |      |      | 82.6C| 48.16|13C.76
LOWER DIV  |       |                |                |                |         |  1,598|      |      |      | 41.3C| 24.C8| 65.38
```

```
C3      YCPST*
   ENGINEERING SCIENCE
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT        |TCTAL CCST      |FYFTE    |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TCTAL
SUB CODE   |FACULTY|CCST            |CCST            |                |FACULTY  |CR HRS |INDEX |INDEX |INDEX |CCST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
     C9C1  |  4.32 |      83,48C.CC|      58,7C6.CC|     142,186.CC|   5C6.94|  2,19C| 9.78| 8.91|13.63| 21.88| 15.38| 37.26
-----------------------------------------------------------------------------------------------------------------------------------
CCST/CH.HR.|       |          38.11 |          26.8C|          64.91|         |       |      |      |      |      |      |
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                |                |                |         |     62|      |      |      | 87.52| 61.52|149.04
UPPER DIV  |       |                |                |                |         |  1,44C|      |      |      | 43.76| 3C.76| 74.52
LOWER DIV  |       |                |                |                |         |    688|      |      |      | 21.88| 15.38| 37.26
```

*These costs are computed on a semester basis; these costs may be converted to a quarter basis by multiplying them by a conversion factor of .667.

```
C3      HCMST *
   GEOLOGY
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST     |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST           |               |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------
      1914 |  4.11 |     72,240.00|    29,041.00|     101,281.00|    256.93|  1,056| 4.71| 7.71| 5.58| 46.25| 18.59| 64.84
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          68.40 |         27.50 |          95.90|           |       |     |     |     |      |      |
------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                |               |               |           |     28|     |     |     |185.00| 74.36|259.36
UPPER DIV  |       |                |               |               |           |    422|     |     |     | 92.50| 37.18|129.68
LOWER DIV  |       |                |               |               |           |    606|     |     |     | 46.25| 18.59| 64.84


C3      HCMST *
   HUMANITIES & SOCIAL SCIENCES
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST     |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST           |               |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------
      4903 | 16.00 |    226,716.00|   214,081.00|     440,797.00|    539.87|  8,638|38.56|24.19|35.48| 22.82| 21.55| 44.37
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          26.24 |         24.78 |          51.02|           |       |     |     |     |      |      |
------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                |               |               |           |      0|     |     |     | 91.28| 86.20|177.48
UPPER DIV  |       |                |               |               |           |  1,295|     |     |     | 45.64| 43.10| 88.74
LOWER DIV  |       |                |               |               |           |  7,343|     |     |     | 22.82| 21.55| 44.37
```

*These costs are computed on a semester basis; these costs may be converted to a quarter basis by multiplying them by a conversion factor of .667.

```
C3       HCMST *
   MATHEMATICS
DISCIPLINE  IFYFTE   IDIRECT            IINDIRECT        ITOTAL COST      IFYFTE      ISTUDENTISCH   IRA    IWSCH  IDIRECTIINDIR  ITOTAL
SUB CODE    IFACULTYICOST               ICOST            I                IFACULTY    ICR HRS  IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
-------------------------------------------------------------------------------------------------------------------------------------
     1700  |  5.00 |    84,574.00|     84,622.00|     165,196.00|     687.00|  3,435|18.33| 9.02|13.50| 21.72| 21.74| 43.46
-------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        24.62 |         24.63|          49.25|           |       |     |     |     |      |      |
-------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |               |           |      0|     |     |     | 86.88| 86.96|173.24
UPPER DIV  |       |              |              |               |           |    458|     |     |     | 43.44| 43.48| 86.92
LOWER DIV  |       |              |              |               |           |  2,977|     |     |     | 21.72| 21.74| 43.46


C3       HCMST*
   METALLURGY
DISCIPLINE  IFYFTE   IDIRECT            IINDIRECT        ITOTAL COST      IFYFTE      ISTUDENTISCH   IRA    IWSCH  IDIRECTIINDIR  ITOTAL
SUB CODE    IFACULTYICOST               ICOST            I                IFACULTY    ICR HRS  IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
-------------------------------------------------------------------------------------------------------------------------------------
     1520  |  3.00 |  [illegible].00|      6,308.00|      69,511.00|      71.33|    214|  .96| 6.74| 1.75|125.25| 12.90|142.15
-------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |       295.34 |         29.47|         324.81|           |       |     |     |     |      |      |
-------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |               |           |     32|     |     |     |517.00| 51.60|568.60
UPPER DIV  |       |              |              |               |           |    179|     |     |     |258.50| 25.80|284.30
LOWER DIV  |       |              |              |               |           |      3|     |     |     |129.25| 12.90|142.15
```

*These costs are computed on a semester basis; these costs may be converted to a quarter basis by multiplying them by a conversion factor of .667.

```
C3     MCMST *
   MINERAL DRESSING
DISCIPLINE IFYFTE  IDIRECT         IINDIRECT       ITOTAL COST     IFYFTE     ISTUDENTISCH   IRA    IWSCH  IDIRECTIINDIR ITOTAL
SUB CODE   IFACULTYICOST           ICOST           I               IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
-------------------------------------------------------------------------------------------------------------------------------
     0995  I  2.00  I    39,710.00I      5,680.00I      45,390.00I     85.00I      170I   .76I  4.24I  1.37I103.41I 14.80I118.21
-------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I        I        233.58 I          33.42I         267.00I          I         I      I      I      I      I      I
-------------------------------------------------------------------------------------------------------------------------------
GRADUATE   I        I               I               I               I          I       22I      I      I     I413.64I 59.20I472.84
UPPER DIV  I        I               I               I               I          I      148I      I      I     I206.82I 29.60I236.42
LOWER DIV  I        I               I               I               I          I        0I      I      I     I103.41I 14.80I118.21


C3     MCMST *
   MINING
DISCIPLINE IFYFTE  IDIRECT         IINDIRECT       ITOTAL COST     IFYFTE     ISTUDENTISCH   IRA    IWSCH  IDIRECTIINDIR ITOTAL
SUB CODE   IFACULTYICOST           ICOST           I               IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
-------------------------------------------------------------------------------------------------------------------------------
     0918  I  3.33  I    55,408.00I     17,675.00I      73,083.00I    176.27I      587I  2.62I  5.91I  3.81I 51.98I 16.58I 68.56
-------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I        I         94.39 I          30.11I         124.50I          I         I      I      I      I      I      I
-------------------------------------------------------------------------------------------------------------------------------
GRADUATE   I        I               I               I               I          I       10I      I      I     I207.92I 66.32I274.24
UPPER DIV  I        I               I               I               I          I      449I      I      I     I103.96I 33.16I137.12
LOWER DIV  I        I               I               I               I          I      128I      I      I     I 51.98I 16.58I 68.56
```

*These costs are computed on a semester basis; these costs may be converted to a quarter basis by multiplying them by a conversion factor of .667.

```
C3      MCMST*
   PETROLEUM
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST           |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
----------------------------------------------------------------------------------------------------------------------------------
     0907  |  2.50 |     45,993.00|      11,991.00|       57,984.00|    204.00|     510| 2.28| 4.91| 3.34| 49.24| 12.84| 62.08
----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         90.18 |          23.51|          113.69|          |       |     |     |     |      |      |
----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |                |          |      20|     |     |      |156.96| 51.36|248.32
UPPER DIV  |       |               |               |                |          |3[illegible]4|     |     |      | 98.48| 25.68|124.16
LOWER DIV  |       |               |               |                |          |[illegible]|     |     |      | 49.24| 12.84| 62.02


C3      MCMST*
   PHYSICAL EDUCATION
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST           |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
----------------------------------------------------------------------------------------------------------------------------------
     0835  |  4.00 |     68,051.00|      22,108.00|       90,159.00|    244.50|     978| 4.37| 7.26| 3.49| 69.58| 22.61| 92.19
----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         69.58 |          22.60|           92.18|          |       |     |     |     |      |      |
----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |                |          |       0|     |     |      |278.32| 90.44|368.76
UPPER DIV  |       |               |               |                |          |       0|     |     |      |139.16| 45.22|184.38
LOWER DIV  |       |               |               |                |          |     978|     |     |      | 69.58| 22.61| 92.19
```

*These costs are computed on a semester basis; these costs may be converted to a quarter basis by multiplying them by a conversion factor of .667.

WESTERN MONTANA COLLEGE

```
C3      MCMST*
   PHYSICS & GEOPHYSICS                                                                                   
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA   |WSCH |DIRECT|INDIR |TOTAL
SLP CODE   |FACULTY|COST           |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------------
    1902   |  3.89 |    68,472.00|      28,416.00|      96,888.00|    288.94|  1,124|  5.02|  7.30|  4.67| 52.35| 21.72| 74.07
---------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |       60.91 |          25.28|          86.19|          |       |      |      |     |      |      |
---------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |             |               |               |          |      0|      |      |     |209.40| 86.88|296.28
UPPER DIV  |       |             |               |               |          |    184|      |      |     |104.70| 43.44|148.14
LOWER DIV  |       |             |               |               |          |    940|      |      |     | 52.35| 21.72| 74.07


C4      WMC
   BUSINESS & INDUSTRY
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA   |WSCH |DIRECT|INDIR |TOTAL
SLP CODE   |FACULTY|COST           |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------------
    5000   |  4.44 |    75,563.00|      50,077.00|     125,640.00|    880.18|  3,908|  9.37| 10.41|  7.81| 16.05| 10.63| 26.68
---------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |       19.33 |          12.81|          32.14|          |       |      |      |     |      |      |
---------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |             |               |               |          |      0|      |      |     | 64.20| 42.52|106.72
UPPER DIV  |       |             |               |               |          |    801|      |      |     | 32.10| 21.26| 53.36
LOWER DIV  |       |             |               |               |          |  3,107|      |      |     | 16.05| 10.63| 26.68
```

*These costs are computed on a semester basis; these costs may be converted to a quarter basis by multiplying them by a conversion factor of .667.

```
C4      WMC
   EDUCATION & PSYCHOLOGY
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------------------
     0800  | 12.17 |     164,831.00|     144,192.00|     309,023.00|     865.89| 10,538|25.27|22.70|33.74|  8.10|  7.09| 15.19
---------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          15.64 |          13.68|          29.32|           |       |     |     |     |      |      |
---------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                |                |                |           |    249|     |     |     | 32.40| 28.36| 60.76
UPPER DIV  |       |                |                |                |           |  9,061|     |     |     | 16.20| 14.18| 30.38
LOWER DIV  |       |                |                |                |           |  1,228|     |     |     |  8.10|  7.09| 15.19


C4      WMC
   ENGLISH LIT & LANGUAGE
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------------------
     1500  |  6.66 |      87,152.00|      67,193.00|     154,345.00|     780.78|  5,200|12.47|12.00|10.98| 13.17| 10.15| 23.32
---------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          16.76 |          12.92|          29.68|           |       |     |     |     |      |      |
---------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                |                |                |           |      0|     |     |     | 52.68| 40.60| 93.28
UPPER DIV  |       |                |                |                |           |  1,419|     |     |     | 26.34| 20.30| 46.64
LOWER DIV  |       |                |                |                |           |  3,781|     |     |     | 13.17| 10.15| 23.32
```

```
C4      WMC
   HEALTH PE & RECREATION
DISCIPLINE |FYFTE   |DIRECT                |INDIRECT          |TOTAL COST        |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST                   |COST              |                  |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------------------
     0835  |  7.04 |      76,609.00|    55,894.00|     132,503.00|    604.54|   4,256|10.21|10.55|  9.91|  12.82|   9.35|  22.17
------------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          18.00 |         13.13|          31.13|
------------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |               |           |       0|      |      |      | 51.28| 37.40| 88.68
UPPER DIV  |       |               |              |               |           |   1,719|      |      |      | 25.64| 18.70| 44.34
LOWER DIV  |       |               |              |               |           |   2,537|      |      |      | 12.82|  9.35| 22.17

C4      WMC
   HUMANITIES & ARTS
DISCIPLINE |FYFTE   |DIRECT                |INDIRECT          |TOTAL COST        |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST                   |COST              |                  |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------------------
     1001  |  6.66 |      90,293.00|    59,693.00|     149,986.00|    689.63|   4,593|11.01|12.43|  9.77|  15.33|  10.13|  25.46
------------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          19.65 |         12.99|          32.64|
------------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |               |           |       0|      |      |      | 61.32| 40.52|101.84
UPPER DIV  |       |               |              |               |           |   1,298|      |      |      | 30.66| 20.26| 50.92
LOWER DIV  |       |               |              |               |           |   3,295|      |      |      | 15.33| 10.13| 25.46
```

```
C4      WMC
   MATHEMATICS & SCIENCE
DISCIPLINE |FYFTE   |DIRECT              |INDIRECT           |TOTAL COST          |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST                 |COST               |                    |FACULTY     |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------------------------------------
      4902 |  9.99 |     155,071.00|     102,139.00|        257,210.00|       788.38|    7,876|18.89|21.35|16.19|  15.89|  10.46|  26.35
---------------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |            19.68 |             12.96|             32.64|             |         |      |      |      |       |       |
---------------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |                  |                  |                  |             |        0|      |      |      |  63.56|  41.84|105.40
UPPER DIV  |        |                  |                  |                  |             |    1,886|      |      |      |  31.78|  20.92|  52.70
LOWER DIV  |        |                  |                  |                  |             |    5,990|      |      |      |  15.89|  10.46|  26.35


C4      WMC
   HISTORY AND SOCIAL SCIENCE
DISCIPLINE |FYFTE   |DIRECT              |INDIRECT           |TOTAL COST          |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST                 |COST               |                    |FACULTY     |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------------------------------------
      2205 |  6.06 |      76,694.00|      70,757.00|        147,451.00|       897.02|    5,436|13.04|10.56|11.97|  10.63|   9.80|  20.43
---------------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |            14.10 |             13.01|             27.11|             |         |      |      |      |       |       |
---------------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |                  |                  |                  |             |        0|      |      |      |  42.52|  39.20|  81.72
UPPER DIV  |        |                  |                  |                  |             |    1,782|      |      |      |  21.26|  19.60|  40.86
LOWER DIV  |        |                  |                  |                  |             |    3,654|      |      |      |  10.63|   9.80|  20.43
```

EASTERN MONTANA COLLEGE

```
C5     EMC
   ART
DISCIPLINE  |FYFTE   |DIRECT          |INDIRECT         |TOTAL COST     |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLU CODE    |FACULTY |COST            |COST             |               |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------------
     1001   |  5.81  |     81,195.38|       56,570.00|       137,765.38|     880.55|   5,116|  3.95|  3.12|  3.67|  11.39|  7.94| 19.33
-------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR. |        |      15.87   |          11.05 |            26.92|           |        |      |      |      |       |      |
-------------------------------------------------------------------------------------------------------------------------------------
GRADUATE    |        |              |                |                 |           |       0|      |      |      |  45.56| 31.76| 77.32
UPPER DIV   |        |              |                |                 |           |   2,012|      |      |      |  22.78| 15.88| 38.66
LOWER DIV   |        |              |                |                 |           |   3,104|      |      |      |  11.39|  7.94| 19.33


C5     EMC
   BIOLOGY
DISCIPLINE  |FYFTE   |DIRECT          |INDIRECT         |TOTAL COST     |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLU CODE    |FACULTY |COST            |COST             |               |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------------
     0400   |  7.58  |    108,858.64|       43,958.00|       152,816.64|     531.66|   4,030|  3.11|  4.18|  2.60|  21.53|  8.69| 30.22
-------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR. |        |      27.01   |          10.90 |            37.91|           |        |      |      |      |       |      |
-------------------------------------------------------------------------------------------------------------------------------------
GRADUATE    |        |              |                |                 |           |       0|      |      |      |  86.12| 34.76|120.88
UPPER DIV   |        |              |                |                 |           |   1,026|      |      |      |  43.06| 17.38| 60.44
LOWER DIV   |        |              |                |                 |           |   3,004|      |      |      |  21.53|  8.69| 30.22
```

```
CS      EMC
   BUSINESS
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST       |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                 |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------
     0500  | 11.82 |   151,932.00|   200,755.92|    352,687.92| 1,161.67| 13,731|10.59| 5.84| 9.50|  7.90| 10.44| 18.34
------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        11.06 |         14.62|          25.68|           |        |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |                 |           |       0|      |      |      | 31.60| 41.76| 73.36
UPPER DIV  |       |               |               |                 |           |   5,491|      |      |      | 15.80| 20.88| 36.68
LOWER DIV  |       |               |               |                 |           |   8,240|      |      |      |  7.90| 10.44| 18.34


CS      EMC
   CHEMISTRY
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST       |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                 |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------
     1905  |  3.10 |    65,335.01|    21,085.00|     86,420.01|    619.35|  1,920| 1.48| 2.51| 1.31| 25.71|  8.30| 34.01
------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        34.02 |         10.98|          45.00|           |        |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |                 |           |       0|      |      |      |102.84| 33.20|136.04
UPPER DIV  |       |               |               |                 |           |     621|      |      |      | 51.42| 16.60| 68.02
LOWER DIV  |       |               |               |                 |           |   1,299|      |      |      | 25.71|  8.30| 34.01
```

```
C5        EMC
   EARTH SCIENCE
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST           |                |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
..................................................................................................................................
     1917  |  1.13 |      15,473.49|       8,696.00|       24,169.49|     707.07|    799|  .62|  .59|  .51| 15.69|  8.82| 24.51
..................................................................................................................................
COST/CR.HR.|       |          19.36 |          10.88|           30.24|           |       |     |     |     |      |      |
..................................................................................................................................
GRADUATE   |       |                |               |                |           |      0|     |     |     | 62.76| 35.28| 98.04
UPPER DIV  |       |                |               |                |           |    187|     |     |     | 31.38| 17.64| 49.02
LOWER DIV  |       |                |               |                |           |    612|     |     |     | 15.69|  8.82| 24.51


C5        EMC
   ECONOMICS
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST           |                |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
..................................................................................................................................
     2204  |  2.78 |      41,388.15|      34,467.00|       75,855.15|   1,140.64|  3,171| 2.45| 1.59| 1.59| 10.70|  8.91| 19.61
..................................................................................................................................
COST/CR.HR.|       |          13.05 |          10.86|           23.91|           |       |     |     |     |      |      |
..................................................................................................................................
GRADUATE   |       |                |               |                |           |      0|     |     |     | 42.80| 35.64| 78.44
UPPER DIV  |       |                |               |                |           |    696|     |     |     | 21.40| 17.82| 39.22
LOWER DIV  |       |                |               |                |           |  2,475|     |     |     | 10.70|  8.91| 19.61
```

```
C5      EMC
   EDUCATION
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST           |               |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*********************************************************************************************************************************
      0800 | 26.54 |    482,625.76|    267,111.71|      749,737.47|     854.37| 22,675|17.50|18.55|23.01| 10.80|  5.98| 16.78
*********************************************************************************************************************************
COST/CR.HR.|       |         21.28 |         11.78|           33.06|           |       |     |     |     |      |      |
*********************************************************************************************************************************
GRADUATE   |       |               |              |                |           |  2,198|     |     |     | 43.20| 23.92| 67.12
UPPER DIV  |       |               |              |                |           | 15,420|     |     |     | 21.60| 11.96| 33.56
LOWER DIV  |       |               |              |                |           |  5,057|     |     |     | 10.80|  5.98| 16.78


C5      EMC
   ENGLISH
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST           |               |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*********************************************************************************************************************************
      1501 | 15.07 |    223,768.68|     97,303.00|      321,071.68|     591.24|  8,910| 6.88| 8.60| 5.21| 19.83|  8.62| 28.45
*********************************************************************************************************************************
COST/CR.HR.|       |         25.11 |         10.92|           36.03|           |       |     |     |     |      |      |
*********************************************************************************************************************************
GRADUATE   |       |               |              |                |           |      0|     |     |     | 79.32| 34.48|113.80
UPPER DIV  |       |               |              |                |           |  2,375|     |     |     | 39.66| 17.24| 56.90
LOWER DIV  |       |               |              |                |           |  6,535|     |     |     | 19.83|  8.62| 28.45
```

```
CF       EMC
   FRENCH                                                                                 
DISCIPLINE  IFYFTE   IDIRECT           INDIRECT       ITOTAL COST      IFYFTE      ISTUDENTISCH   IRA    IWSCH  IDIRECTIINDIR  ITOTAL
SUB CODE    IFACULTYICOST             ICOST           I                IFACULTY    ICR HRS  IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
----------------------------------------------------------------------------------------------------------------------------------
     1102   I    .92  I   12,696.42I      5,789.00I     18,485.42I     579.34I        533I   .41I   .49I   .33I  19.65I   8.96I  28.61
----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I          I      23.82 I         10.86I         34.08I            I           I      I      I      I       I       I
----------------------------------------------------------------------------------------------------------------------------------
GRADUATE    I         I             I               I              I            I          0I      I      I      I  78.60I  35.84I114.44
UPPER DIV   I         I             I               I              I            I        113I      I      I      I  39.30I  17.92I  57.22
LOWER DIV   I         I             I               I              I            I        420I      I      I      I  19.65I   8.96I  28.61


CF       EMC
   GEOGRAPHY
DISCIPLINE  IFYFTE   IDIRECT           IINDIRECT      ITOTAL COST      IFYFTE      ISTUDENTISCH   IRA    IWSCH  IDIRECTIINDIR  ITOTAL
SUB CODE    IFACULTYICOST             ICOST           I                IFACULTY    ICR HRS  IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
----------------------------------------------------------------------------------------------------------------------------------
     2206   I   1.10  I   20,812.24I     19,258.00I     40,070.24I   1,601.81I      1,762I  1.36I   .80I  1.16I   5.27I   8.57I  17.84
----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I          I      11.81 I         10.92I         22.73I            I           I      I      I      I       I       I
----------------------------------------------------------------------------------------------------------------------------------
GRADUATE    I         I             I               I              I            I          0I      I      I      I  37.08I  34.28I  71.36
UPPER DIV   I         I             I               I              I            I        484I      I      I      I  18.54I  17.14I  35.68
LOWER DIV   I         I             I               I              I            I      1,278I      I      I      I   9.27I   8.57I  17.84
```

```
CS      EMC
   GERMAN
DISCIPLINE |FYFTE   |DIRECT         |INDIRECT        |TOTAL COST     |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |               |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
----------------------------------------------------------------------------------------------------------------------------------
     1103  |  2.03 |     35,970.97|      16,477.00|       52,447.97|     747.29|   1,517| 1.17| 1.38|   .95| 19.57|  8.96| 28.53
----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         23.71 |          10.86|           34.57|           |        |     |     |      |      |      |
----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |                |           |       0|     |     |      | 78.28| 35.84|114.12
UPPER DIV  |       |               |               |                |           |     321|     |     |      | 39.14| 17.92| 57.06
LOWER DIV  |       |               |               |                |           |   1,196|     |     |      | 19.57|  8.56| 28.53


CS      EMC
   HEALTH EDUCATION
DISCIPLINE |FYFTE   |DIRECT         |INDIRECT        |TOTAL COST     |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |               |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
----------------------------------------------------------------------------------------------------------------------------------
     0837  |  3.21 |     61,803.14|      40,724.00|      102,527.14|   1,191.90|   3,826| 2.95| 2.38|  1.99| 15.98| 10.53| 26.51
----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         16.15 |          10.64|           26.79|           |        |     |     |      |      |      |
----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |                |           |       0|     |     |      | 63.92| 42.12|106.04
UPPER DIV  |       |               |               |                |           |      42|     |     |      | 31.96| 21.06| 53.02
LOWER DIV  |       |               |               |                |           |   3,784|     |     |      | 15.98| 10.53| 26.51
```

```
CS      EMC
   HISTORY
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST          |               |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------------------
     2205  |  5.13 |   152,787.18|     64,371.00|     217,158.18|     637.23|  5,818| 4.49| 5.87| 4.19| 18.77|  7.91| 26.68
---------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        26.26 |         11.06|          37.32|           |       |     |     |     |      |      |
---------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |               |           |      0|     |     |     | 75.08| 31.64|106.72
UPPER DIV  |       |              |              |               |           |  2,323|     |     |     | 37.54| 15.82| 53.36
LOWER DIV  |       |              |              |               |           |  3,495|     |     |     | 18.77|  7.91| 26.68


CS      EMC
   HUMANITIES
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST          |               |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------------------
     4903  |   .55 |    10,169.75|      5,083.00|      15,252.75|     812.72|    447|  .34|  .39|  .39| 13.51|  6.75| 20.26
---------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        22.75 |         11.37|          34.12|           |       |     |     |     |      |      |
---------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |               |           |      0|     |     |     | 54.04| 27.00| 81.04
UPPER DIV  |       |              |              |               |           |    306|     |     |     | 27.02| 13.50| 40.52
LOWER DIV  |       |              |              |               |           |    141|     |     |     | 13.51|  6.75| 20.26
```

```
C5      EMC
   ENGLISH
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT      |TOTAL COST     |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST          |               |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------
     0602  |   .47 |      5,685.37|      1,841.00|       7,526.37|     357.44|    168|  .13|  .22|  .11| 25.96|  8.41| 34.37
-----------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         33.84 |        10.95|          44.79|           |       |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |               |           |      0|     |     |     |103.84| 33.64|137.48
UPPER DIV  |       |               |              |               |           |     51|     |     |     | 51.92| 16.82| 68.74
LOWER DIV  |       |               |              |               |           |    117|     |     |     | 25.96|  8.41| 34.37


C5      EMC
   LIBERAL ARTS
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT      |TOTAL COST     |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST          |               |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------
     4901  |   .42 |      6,670.89|      1,808.00|       8,478.89|     385.71|    162|  .13|  .26|  .12| 27.80|  7.53| 35.33
-----------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         41.17 |        11.16|          52.33|           |       |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |               |           |      0|     |     |     |111.20| 30.12|141.32
UPPER DIV  |       |               |              |               |           |     78|     |     |     | 55.60| 15.06| 70.66
LOWER DIV  |       |               |              |               |           |     84|     |     |     | 27.80|  7.53| 35.33
```

```
CS      EMC
  LIBRARY SCIENCE
DISCIPLINE |FYFTE   |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST           |COST           |               |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------
    1701   |  1.77  |    25,957.03  |    20,475.00  |    46,432.03  |   993.72 |  1,758|  1.36|  1.00|  1.76|  7.61|  6.00| 13.61
-------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |        14.76  |        11.64  |        26.40  |          |       |      |      |      |      |      |
-------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |               |               |          |      0|      |      |      | 30.44| 24.00| 54.44
UPPER DIV  |        |               |               |               |          |  1,653|      |      |      | 15.22| 12.00| 27.22
LOWER DIV  |        |               |               |               |          |    105|      |      |      |  7.61|  6.00| 13.61


CS      EMC
  MATHEMATICS
DISCIPLINE |FYFTE   |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST           |COST           |               |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------
    1700   |  9.00  |   154,223.51  |    76,097.00  |   230,320.51  |   787.66 |  7,089|  5.47|  5.93|  4.00| 19.88|  9.81| 29.69
-------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |        21.75  |        10.73  |        32.48  |          |       |      |      |      |      |      |
-------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |               |               |          |      0|      |      |      | 79.52| 39.24|118.76
UPPER DIV  |        |               |               |               |          |    670|      |      |      | 39.76| 19.62| 59.38
LOWER DIV  |        |               |               |               |          |  6,419|      |      |      | 19.88|  9.81| 29.69
```

```
C5      EMC
   MUSIC
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST          |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------
      1005 |  6.02 |    90,570.75 |    31,502.00 |    122,072.75 |    484.88|  2,919| 2.25| 3.48| 1.73| 27.04|  9.40| 36.4-
--------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        31.02 |        10.79 |         41.81 |          |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |               |          |      0|     |     |     |108.16| 37.60|145.76
UPPER DIV  |       |              |              |               |          |    431|     |     |     | 54.08| 18.80| 72.88
LOWER DIV  |       |              |              |               |          |  2,488|     |     |     | 27.04|  9.40| 36.44


C5      EMC
   NATIVE AMERICAN STUDY
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST          |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------
      2212 |  1.27 |    23,840.00 |     7,138.00 |     30,978.00 |    521.25|    662|  .51|  .92|  .39| 31.62|  9.47| 41.09
--------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        36.01 |        10.78 |         46.79 |          |       |     |     |     |      |      |
--------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |               |          |      0|     |     |     |126.48| 37.88|164.36
UPPER DIV  |       |              |              |               |          |     92|     |     |     | 63.24| 18.94| 82.18
LOWER DIV  |       |              |              |               |          |    570|     |     |     | 31.62|  9.47| 41.05
```

```
CS       EMC
   PHILOSOPHY
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*
     1509  |  2.49  |     39,989.02|      27,868.00|       67,857.02| 1,044.57|  2,601|  2.01|  1.54|  1.44| 14.29|  9.96| 24.25
*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*
                                                                                       |       |      |      |      |      |      |
COST/CR.HR.|        |         15.37 |          10.71|           26.08|
*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*
                                                                                       |      0|      |      |      | 57.16| 39.84| 97.00
GRADUATE   |        |                |                |                |           |    198|      |      |      | 28.58| 19.92| 48.50
UPPER DIV  |        |                |                |                |           |  2,403|      |      |      | 14.29|  9.96| 24.25
LOWER DIV  |        |


CS       EMC
   PHYSICAL EDUCATION
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*
     0835  | 11.35  |    161,345.82|      70,128.00|      231,473.82|   553.03|  6,277|  4.84|  6.20|  4.25| 17.15|  7.45| 24.60
*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*
                                                                                       |       |      |      |      |      |      |
COST/CR.HR.|        |         25.70 |          11.17|           36.87|
*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*.*
                                                                                       |      0|      |      |      | 68.60| 29.80| 98.40
GRADUATE   |        |                |                |                |           |  3,133|      |      |      | 34.30| 14.90| 49.20
UPPER DIV  |        |                |                |                |           |  3,144|      |      |      | 17.15|  7.45| 24.60
LOWER DIV  |        |
CS      EMC
   PHYSICS
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST       |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLR CODE   |FACULTY|COST            |COST          |                 |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
.................................................................................................................... 33.44|  8.61| 42.05
      1902 |  2.17 |      32,099.16|      8,267.00|       40,366.16|     348.84|    757|   .58|  1.23|   .49|
.................................................................................................................................
                   |          42.40 |         10.92|           53.32|            |       |      |      |      |      |      |
COST/CR.HR.|
................................................................................................................................
           |       |                |              |                 |           |      0|      |      |      |133.76| 34.44|168.20
GRADUATE   |       |                |              |                 |           |    203|      |      |      | 66.88| 17.22| 84.10
UPPER DIV  |       |                |              |                 |           |    554|      |      |      | 33.44|  8.61| 42.05
LOWER DIV  |       |

CS      EMC
   POLITICAL SCIENCE
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST       |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLR CODE   |FACULTY|COST            |COST          |                 |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
........................................................................................................ 17.06|  7.56| 24.62
      2207 |  2.17 |      33,107.48|     14,677.00|       47,784.48|     606.91|  1,317|  1.02|  1.27|  1.00|
.................................................................................................................................
                   |          25.13 |         11.14|           36.27|            |       |      |      |      |      |      |
COST/CR.HR.|
................................................................................................................................
           |       |                |              |                 |           |      0|      |      |      | 68.24| 30.24| 98.48
GRADUATE   |       |                |              |                 |           |    624|      |      |      | 34.12| 15.12| 49.24
UPPER DIV  |       |                |              |                 |           |    693|      |      |      | 17.06|  7.56| 24.62
LOWER DIV  |       |
C5      EMC
   PSYCHOLOGY
DISCIPLINE  |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST        |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLP CODE    |FACULTY|COST              |COST            |                  |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------------------
      2000  |  5.17 |      91,919.57|       92,736.00|       184,655.57| 1,621.66|  8,384|  6.47|  3.53|  6.03|   7.85|   7.92| 15.77
-------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |          10.96 |          11.06|            22.02|            |       |      |      |      |       |       |
-------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE    |        |                |               |                 |            |      0|      |      |      | 31.40| 31.68| 63.08
UPPER DIV   |        |                |               |                 |            |  3,323|      |      |      | 15.70| 15.84| 31.54
LOWER DIV   |        |                |               |                 |            |  5,061|      |      |      |  7.85|  7.92| 15.77


C5      EMC
   SCIENCE
DISCIPLINE  |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST        |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLP CODE    |FACULTY|COST              |COST            |                  |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------------------
      4902  |  2.26 |      55,959.34|       29,335.00|        85,294.34|    932.86|  2,668|  2.06|  2.15|  1.83| 15.71|   8.23| 23.94
-------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |          20.97 |          10.59|            31.96|            |       |      |      |      |       |       |
-------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE    |        |                |               |                 |            |      0|      |      |      | 62.84| 32.92| 95.76
UPPER DIV   |        |                |               |                 |            |    895|      |      |      | 31.42| 16.46| 47.88
LOWER DIV   |        |                |               |                 |            |  1,773|      |      |      | 15.71|   8.23| 23.94
```

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CS     EMC
   SOCIAL SCIENCE
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT         |TOTAL COST       |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST             |                 |FACULTY     |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*******************************************************************************************************************************
     2200  |  1.78 |      26,404.14|       13,359.00|        39,763.14|      657.30|  1,170|   .90|  1.01|  1.04| 13.07|  6.61| 19.68
*******************************************************************************************************************************
COST/CR.HR.|       |           22.56 |           11.41|            33.97|            |       |      |      |      |      |      |
*******************************************************************************************************************************
GRADUATE   |       |                 |                 |                 |            |      0|      |      |      | 52.28| 26.44| 78.72
UPPER DIV  |       |                 |                 |                 |            |    850|      |      |      | 26.14| 13.22| 39.36
LOWER DIV  |       |                 |                 |                 |            |    320|      |      |      | 13.07|  6.61| 19.68


CS     EMC
   SOCIOLOGY
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT         |TOTAL COST       |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST             |                 |FACULTY     |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*******************************************************************************************************************************
     2208  |  4.34 |      67,018.05|       66,855.00|       133,513.05|    1,410.36|  6,121|  4.72|  2.58|  4.02|  8.59|  8.58| 17.17
*******************************************************************************************************************************
COST/CR.HR.|       |           10.94 |           10.92|            21.86|            |       |      |      |      |      |      |
*******************************************************************************************************************************
GRADUATE   |       |                 |                 |                 |            |      0|      |      |      | 34.36| 34.32| 68.68
UPPER DIV  |       |                 |                 |                 |            |  1,678|      |      |      | 17.18| 17.16| 34.34
LOWER DIV  |       |                 |                 |                 |            |  4,443|      |      |      |  8.59|  8.58| 17.17
```

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C5      EMC
  SPANISH
DISCIPLINE |FYFTE   |DIRECT        |INDIRECT      |TOTAL COST     |FYFTE    |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST          |COST          |               |FACULTY  |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------
     1105  |  2.00 |    20,730.82|    13,382.00|     34,112.82|    610.50|  1,221|   .94|   .80|   .82| 13.04|  8.42| 21.46
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        16.97 |        10.95|         27.92|          |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |             |              |          |      0|      |      |      | 52.16| 33.68| 85.84
UPPER DIV  |       |              |             |              |          |    369|      |      |      | 26.08| 16.84| 42.92
LOWER DIV  |       |              |             |              |          |    852|      |      |      | 13.04|  8.42| 21.46


C5      EMC
  SPEC EDUCATION & GUIDANCE
DISCIPLINE |FYFTE   |DIRECT        |INDIRECT      |TOTAL COST     |FYFTE    |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST          |COST          |               |FACULTY  |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------
     0808  |  9.58 |   182,162.49|    88,180.00|    270,342.49|    711.42|  7,100|  5.48|  7.00|  9.36| 10.02|  4.85| 14.87
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        25.65 |        12.41|         38.06|          |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |             |              |          |  2,950|      |      |      | 40.08| 19.40| 59.48
UPPER DIV  |       |              |             |              |          |  2,228|      |      |      | 20.04|  9.70| 29.74
LOWER DIV  |       |              |             |              |          |  1,922|      |      |      | 10.02|  4.85| 14.87
```

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C5      E-C
   SPEECH COMMUNICATION           |INDIRECT     |TOTAL COST    |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
DISCIPLINE |FYFTE  |DIRECT        |COST         |              |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
SUB CODE   |FACULTY|COST
---------------------------------------------------------------------------------------------------------------------------
      1506 |   4.86 |   75,801.08|    35,975.00|    111,776.08|     689.71|  3,352| 2.59| 2.91| 1.89| 20.70|  9.82| 30.52
---------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |       22.61|        10.73|         33.34|           |       |     |     |     |      |      |
---------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |            |             |              |           |      0|     |     |     | 82.80| 39.28|122.08
UPPER DIV  |        |            |             |              |           |    310|     |     |     | 41.40| 19.64| 61.04
LOWER DIV  |        |            |             |              |           |  3,042|     |     |     | 20.70|  9.82| 30.52


C5      E-C
   THEATRE ARTS                   |INDIRECT     |TOTAL COST    |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
DISCIPLINE |FYFTE  |DIRECT        |COST         |              |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
SUB CODE   |FACULTY|COST
---------------------------------------------------------------------------------------------------------------------------
      1007 |   3.69 |   43,170.62|    18,705.00|     61,875.62|     447.15|  1,650| 1.27| 1.66| 1.40| 15.85|  6.87| 22.72
---------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |       26.16|        11.33|         37.49|           |       |     |     |     |      |      |
---------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |            |             |              |           |      0|     |     |     | 63.40| 27.48| 90.88
UPPER DIV  |        |            |             |              |           |  1,074|     |     |     | 31.70| 13.74| 45.44
LOWER DIV  |        |            |             |              |           |    576|     |     |     | 15.85|  6.87| 22.72
```

# NORTHERN MONTANA COLLEGE

```
C6      NMC
  AGRICULTURE
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST           |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
     0101  |  1.76 |     31,874.49|     21,852.66|       53,727.15|    840.34|  1,479| 3.23| 2.62| 2.58| 21.55| 14.78| 36.33
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         21.55 |         14.77|           36.32|          |       |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |                |          |      0|     |     |     | 86.20| 59.12|145.32
UPPER DIV  |       |               |              |                |          |      0|     |     |     | 43.10| 29.56| 72.66
LOWER DIV  |       |               |              |                |          |  1,479|     |     |     | 21.55| 14.78| 36.33


C6      NMC
  MUSIC & ARTS
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST           |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
     1001  |  4.53 |     65,028.73|     27,369.02|       92,397.75|    402.42|  1,823| 3.98| 5.35| 3.18| 35.67| 15.01| 50.68
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         35.67 |         15.01|           50.68|          |       |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |                |          |      0|     |     |     |142.68| 60.04|202.72
UPPER DIV  |       |               |              |                |          |      0|     |     |     | 71.34| 30.02|101.36
LOWER DIV  |       |               |              |                |          |  1,823|     |     |     | 35.67| 15.01| 50.68
```

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C6      NMC
   AUTOMOTIVE & DIESEL
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------------
   [illegible] |  5.76 |     98,590.22|       55,090.03|      153,680.25|     636.28|  3,665|  8.00|  8.12|  7.28| 23.30| 13.02| 36.32
-------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |          26.90 |           15.03|           41.93|           |       |      |      |      |      |      |
-------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |                |                |                |           |      0|      |      |      | 93.20| 52.08|145.28
UPPER DIV  |        |                |                |                |           |    566|      |      |      | 46.60| 26.04| 72.64
LOWER DIV  |        |                |                |                |           |  3,099|      |      |      | 23.30| 13.02| 36.32


C6      NMC
   BUSINESS & SECRETARIAL SCIENCE
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------------
    5000   |  3.56  |       49,982.13|       46,103.07|       96,085.20|     860.95|  3,065|  6.69|  4.11|  6.18| 14.12| 13.02| 27.14
-------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |          16.30 |           15.04|           31.34|           |       |      |      |      |      |      |
-------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |                |                |                |           |      0|      |      |      | 56.48| 52.08|108.56
UPPER DIV  |        |                |                |                |           |    475|      |      |      | 28.24| 26.04| 54.28
LOWER DIV  |        |                |                |                |           |  2,590|      |      |      | 14.12| 13.02| 27.14
```

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C6      NPC
  COSMETOLOGY                                                         |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
SUB CODE   |FACULTY|COST             |COST            |                |FACULTY |       |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------
     5006  |  1.00 |     16,312.79|      9,933.78|     26,246.57|    672.00|     672| 1.47| 1.24| 1.17| 24.27| 14.78| 39.05
-----------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        24.27 |         14.78|         39.05|          |        |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |              |          |       0|     |     |     | 97.08| 59.12|156.20
UPPER DIV  |       |              |              |              |          |       0|     |     |     | 48.54| 29.56| 78.10
LOWER DIV  |       |              |              |              |          |     672|     |     |     | 24.27| 14.78| 39.05


C6      NPC
  DRAFTING                                                            |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
SUB CODE   |FACULTY|COST             |COST            |                |FACULTY |       |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------
     5303  |  4.00 |     56,706.77|     15,256.50|     71,963.27|    258.25|   1,033| 2.26| 4.67| 1.80| 54.90| 14.77| 69.67
-----------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        54.89 |         14.76|         69.65|          |        |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |              |          |       0|     |     |     |219.60| 59.08|278.68
UPPER DIV  |       |              |              |              |          |       0|     |     |     |109.80| 29.54|139.34
LOWER DIV  |       |              |              |              |          |   1,033|     |     |     | 54.90| 14.77| 69.67
```

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C6      NMC
   PSYCHOLOGY & EDUCATION
DISCIPLINE |FYFTE   |DIRECT            |INDIRECT       |TOTAL COST      |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST               |COST           |                |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------------------
    0800   |  6.58 |    123,524.20|       97,055.37|      220,579.57| 1,102.73|   7,256|15.84|10.17|22.54|  9.57|  7.52| 17.09
---------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         17.02 |           13.37|           30.39|         |        |     |     |     |      |      |
---------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |                |                |         |     522|     |     |     | 38.28| 30.08| 68.36
UPPER DIV  |       |               |                |                |         |   4,092|     |     |     | 19.14| 15.04| 34.18
LOWER DIV  |       |               |                |                |         |   2,642|     |     |     |  9.57|  7.52| 17.09

C6      NMC
   ENGINEERING & ELECTRICAL TECH
DISCIPLINE |FYFTE   |DIRECT            |INDIRECT       |TOTAL COST      |FYFTE      |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST               |COST           |                |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------------------
    5300   |  4.00 |     65,023.01|       27,731.82|       92,754.83|   460.50|   1,842| 4.02| 5.35| 3.77| 30.13| 12.85| 42.98
---------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         35.30 |           15.05|           50.35|         |        |     |     |     |      |      |
---------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |                |                |         |       0|     |     |     |120.52| 51.40|171.92
UPPER DIV  |       |               |                |                |         |     316|     |     |     | 60.26| 25.70| 85.96
LOWER DIV  |       |               |                |                |         |   1,526|     |     |     | 30.13| 12.85| 42.98
```

```
C6      NMC
  SCIENCE
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT         |TOTAL COST        |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST             |                  |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
      4902 |  7.84 |    137,279.69|      60,929.51|       198,209.20|    521.42|   4,088| 2.93|11.30| 7.68| 31.20| 13.85| 45.05
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          33.58 |          14.90|            48.48|          |        |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------------
                                                                                                              |124.80| 55.40|180.20
GRADUATE   |       |                |                |                 |          |       5|     |     |     | 62.40| 27.70| 90.10
UPPER DIV  |       |                |                |                 |          |     297|     |     |     | 31.20| 13.85| 45.05
LOWER DIV  |       |                |                |                 |          |   3,786|     |     |     |


C6      NMC
  HEALTH & PHY ED
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT         |TOTAL COST        |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST             |                  |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
      0835 |  7.61 |     83,176.13|      39,610.80|       122,786.93|    410.11|   3,121| 6.81| 6.85| 7.49| 19.38|  9.23| 28.61
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          26.65 |          12.69|            39.34|          |        |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------------
                                                                                                              | 77.52| 36.92|114.44
GRADUATE   |       |                |                |                 |          |      12|     |     |     | 38.76| 18.46| 57.22
UPPER DIV  |       |                |                |                 |          |   1,135|     |     |     | 19.38|  9.23| 28.61
LOWER DIV  |       |                |                |                 |          |   1,974|     |     |     |
C6       NMC
   HISTORY & SOCIAL SCIENCE
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------------
      2205 |  5.76  |    95,097.93|    69,685.02|     164,782.95|     810.95|   4,590|10.02|  7.83|  9.55| 16.68| 12.23| 28.91
-------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |        20.71 |         15.18|           35.89|           |       |      |      |      |      |      |
-------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |              |              |                |           |     21|      |      |      | 66.72| 48.92|115.64
UPPER DIV  |        |              |              |                |           |  1,047|      |      |      | 33.36| 24.46| 57.82
LOWER DIV  |        |              |              |                |           |  3,522|      |      |      | 16.68| 12.23| 28.91


C6       NMC
   INDUSTRIAL ARTS
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------------
      5312 |  4.22  |    79,024.17|    34,985.31|     114,009.48|     542.65|   2,290| 5.00|  6.51|  5.19| 26.59| 11.77| 38.36
-------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |        34.50 |         15.27|           49.77|           |       |      |      |      |      |      |
-------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |              |              |                |           |     30|      |      |      |106.36| 47.08|153.44
UPPER DIV  |        |              |              |                |           |    592|      |      |      | 53.18| 23.54| 76.72
LOWER DIV  |        |              |              |                |           |  1,668|      |      |      | 26.59| 11.77| 38.36
```

```
C6      NMC
   MATHEMATICS
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
      1700 |  4.22 |     61,701.26|      35,783.17|      97,484.43|      570.61|  2,408| 5.26| 5.08| 4.41| 24.41| 14.15| 38.56
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         25.62 |          14.86|          40.48|            |       |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |               |            |      0|     |     |     | 97.64| 56.60|154.24
UPPER DIV  |       |               |               |               |            |    120|     |     |     | 48.82| 28.30| 77.12
LOWER DIV  |       |               |               |               |            |  2,288|     |     |     | 24.41| 14.15| 38.56


C6      NMC
   NURSING
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
      1203 |  7.74 |     99,290.75|      53,295.52|     152,586.27|      466.14|  3,608| 7.88| 8.17| 6.30| 27.52| 14.77| 42.29
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         27.51 |          14.77|          42.28|            |       |     |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |               |            |      0|     |     |     |110.08| 59.08|169.16
UPPER DIV  |       |               |               |               |            |      0|     |     |     | 55.04| 29.54| 84.58
LOWER DIV  |       |               |               |               |            |  3,608|     |     |     | 27.52| 14.77| 42.29
```

# COMMUNITY COLLEGES

DAWSON COLLEGE

```
C6      NMC
   ENGLISH & LANGUAGE HUMAN PHIL
DISCIPLINE  |FYFTE   |DIRECT
SUB CODE    |FACULTY|COST            |INDIRECT          |TOTAL COST       |FYFTE         |STUDENT|SCH    |RA     |WSCH   |DIRECT|INDIR  |TOTAL
                                     |COST              |                 |FACULTY       |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*-----------------------------------------------------------------------------------------------------------------------------------*
      4559  | 10.04 |   152,107.88|     92,479.83|      234,587.71|     495.61|    4,976|10.86|12.52|10.55| 25.15| 13.64| 38.79
*-----------------------------------------------------------------------------------------------------------------------------------*
COST/CR.HR.|        |          30.56 |          16.57|           47.13|
*-----------------------------------------------------------------------------------------------------------------------------------*
GRADUATE   |        |                |               |                |             |         |     |     |     |      |      |
*-----------------------------------------------------------------------------------------------------------------------------------*
UPPER DIV  |        |                |               |                |             |       12|     |     |     |100.60| 54.56|155.16
LOWER DIV  |        |                |               |                |             |    1,036|     |     |     | 50.30| 27.28| 77.58
                                     |               |                |             |    3,928|     |     |     | 25.15| 13.64| 38.79


C8      CARSON COLLEGE
   AGRI-BUSINESS
DISCIPLINE  |FYFTE   |DIRECT
SUB CODE    |FACULTY|COST            |INDIRECT          |TOTAL COST       |FYFTE         |STUDENT|SCH    |RA     |WSCH   |DIRECT|INDIR  |TOTAL
                                     |COST              |                 |FACULTY       |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*-----------------------------------------------------------------------------------------------------------------------------------*
      5-02  |   .98 |    10,910.00|     10,915.00|       21,825.00|     897.95|      880| 6.15| 4.29| 6.15| 12.40| 12.40| 24.80
*-----------------------------------------------------------------------------------------------------------------------------------*
COST/CR.HR.|        |          12.39 |          12.40|           24.79|
*-----------------------------------------------------------------------------------------------------------------------------------*
GRADUATE   |        |                |               |                |             |         |     |     |     |      |      |
*------------------------------------------------------------------------------------*
UPPER DIV  |        |                |               |                |             |        0|     |     |
LOWER DIV  |        |                |               |                |             |        0|     |     |
                                     |               |                |             |      880|     |     |     | 12.40| 12.40| 24.80
```

```
07      DAWSON COLLEGE
   BUSINESS
DISCIPLINE |FYFTE  |DIRECT            |INDIRECT        |TOTAL COST        |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST              |COST            |                  |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------------
      0500 |  2.32 |     16,474.00|       11,630.00|         28,104.00|     404.31|      938|  6.56|  6.48|  6.56| 17.56| 12.40| 29.96
------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         17.56 |           12.35|             29.95|
------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |                |                  |           |       |      |      |      |      |      |
UPPER DIV  |       |               |                |                  |           |      0|      |      |
LOWER DIV  |       |               |                |                  |           |      0|      |      |
                                   |                |                  |           |    938|      |      |      | 17.56| 12.40| 29.96

08      DAWSON COLLEGE
   CIVIL TECHNOLOGY
DISCIPLINE |FYFTE  |DIRECT            |INDIRECT        |TOTAL COST        |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST              |COST            |                  |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------------
      5309 |  1.68 |     18,698.00|       10,378.00|         29,076.00|     493.45|      829|  5.80|  7.36|  5.80| 22.55| 12.52| 35.07
------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         22.55 |           12.51|             35.06|
------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |                |                  |           |       |      |      |      |      |      |
UPPER DIV  |       |               |                |                  |           |      0|      |      |
LOWER DIV  |       |               |                |                  |           |      0|      |      |
                                   |                |                  |           |    829|      |      |      | 22.55| 12.52| 35.07
```

```
CR      DAWSON COLLEGE
  EDUCATION                                                                    |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT       |TOTAL COST          |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
SUB CODE   |FACULTY |COST             |COST           |
-------------------------------------------------------------------------------------------------------------------------------------------
                                                                 5,447.00|   442.50|    177| 1.24| 1.30| 1.24| 18.64| 12.13| 30.77
     0800  |   .40  |      3,300.00|        2,147.00|                                                    ----------------------------------
-------------------------------------------------------------------------------------------------------------------------------------------
                                                                    30.76|          |       |     |     |     |      |      |
COST/CR.HR.|        |         18.64 |          12.12|
-------------------------------------------------------------------------------------------------------------------------------------------
                                                                         |          |      0|     |     |
GRADUATE   |        |               |               |                    |          |      0|     |     |     | 18.64| 12.13| 30.77
UPPER DIV  |        |               |               |                    |          |    177|     |     |
LOWER DIV  |                                                             |          |


CR      DAWSON COLLEGE
  FINE ARTS                                                                    |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT       |TOTAL COST          |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
SUB CODE   |FACULTY |COST             |COST           |
-------------------------------------------------------------------------------------------------------------------------------------------
                                                                 2,342.00|   330.00|     66|  .46|  .37|  .46| 21.92| 13.56| 35.48
     1004  |   .20  |      1,447.00|          895.00|                                                    ----------------------------------
-------------------------------------------------------------------------------------------------------------------------------------------
                                                                    35.48|          |       |     |     |     |      |      |
COST/CR.HR.|        |         21.92 |          13.56|
-------------------------------------------------------------------------------------------------------------------------------------------
                                                                         |          |      0|     |     |
GRADUATE   |        |               |               |                    |          |      0|     |     |     | 21.92| 13.56| 35.48
UPPER DIV  |        |               |               |                    |          |     66|     |     |
LOWER DIV  |        |
CP      DAWSON COLLEGE
   HPER
DISCIPLINE |FYFTE   |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST           |COST           |               |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
..................................................................................................................................
     0835  |  1.49  |     13,631.00|       8,589.00|      22,220.00|    462.41|     689| 4.82| 5.36| 4.82| 19.78| 12.47| 32.25
..................................................................................................................................
COST/CR.HR.|        |        19.78 |         12.46|          32.24|          |       |      |      |      |      |      |
..................................................................................................................................
GRADUATE   |        |               |               |               |          |      0|      |      |
UPPER DIV  |        |               |               |               |          |      0|      |      |
LOWER DIV  |        |               |               |               |          |    689|      |      |      | 19.78| 12.47| 32.25


CP      DAWSON COLLEGE
   HUMANITIES
DISCIPLINE |FYFTE   |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST           |COST           |               |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
..................................................................................................................................
     4559  |  5.38  |     54,044.00|      35,211.00|      89,255.00|    524.72|   2,823|19.74|21.26|19.74| 19.14| 12.49| 31.63
..................................................................................................................................
COST/CR.HR.|        |        19.14 |         12.48|          31.62|          |       |      |      |      |      |      |
..................................................................................................................................
GRADUATE   |        |               |               |               |          |       |      |      |
UPPER DIV  |        |               |               |               |          |      0|      |      |
LOWER DIV  |        |               |               |               |          |  2,823|      |      |      | 19.14| 12.49| 31.63
```

```
C8      DAWSON COLLEGE
   MATH
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST           |               |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------
     1700  |  1.60 |     22,531.00|      12,884.00|      35,415.00|    647.50|  1,036|  7.24|  8.86|  7.24| 21.75| 12.44| 34.19
------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         21.74 |          12.43|          34.17|          |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |               |          |      0|      |      |
UPPER DIV  |       |               |               |               |          |      0|      |      |      | 21.75| 12.44| 34.19
LOWER DIV  |       |               |               |               |          |  1,036|
```

```
C2      DAWSON COLLEGE
   MID-MANAGEMENT
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST           |               |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------
     5004  |   .82 |      5,629.00|       3,042.00|       8,671.00|    290.24|    238|  1.66|  2.21|  1.66| 23.65| 12.78| 36.43
------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         23.65 |          12.78|          36.43|          |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |               |          |      0|      |      |
UPPER DIV  |       |               |               |               |          |      0|      |      |      | 23.65| 12.78| 36.43
LOWER DIV  |       |               |               |               |          |    238|
CB      DAWSON COLLEGE
  LAW ENFORCEMENT
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE    |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                |FACULTY  |CR HRS |INDEX|INDEX|INDEX|COST/H|COST/H|COST/H
----------------------------------------------------------------------------------------------------------------------------
     5505  |  1.25 |      14,972.00|      14,673.00|      29,645.00|   944.00|  1,180|  8.25|  5.89|  8.25| 12.69| 12.43| 25.12
---------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         12.68 |         12.43|         25.11|         |       |     |     |     |      |      |
------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |               |         |      0|     |     |
UPPER DIV  |       |               |               |               |         |      0|     |     |      | 12.69| 12.43| 25.12
LOWER DIV  |       |               |               |               |         |  1,180|     |     |


CB      DAWSON COLLEGE
  SCIENCE
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE    |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                |FACULTY  |CR HRS |INDEX|INDEX|INDEX|COST/H|COST/H|COST/H
----------------------------------------------------------------------------------------------------------------------------
     4502  |  3.02 |      39,665.00|      21,473.00|      61,138.00|   569.53|  1,720|12.03|15.61|12.03| 23.06| 12.48| 35.54
---------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         23.06 |         12.48|         35.54|         |       |     |     |     |      |      |
------------------------------------------------------------------------------------------
GRADUATE   |       |               |               |               |         |      0|     |     |
UPPER DIV  |       |               |               |               |         |      0|     |     |      | 23.06| 12.48| 35.54
LOWER DIV  |       |               |               |               |         |  1,720|     |     |
C8     DAWSON COLLEGE
   SEC SCIENCE
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST    |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLB CODE   |FACULTY|COST          |COST          |              |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------
     5005  |  1.42 |   15,104.00|      9,306.00|     24,410.00|    524.64|     745|  5.21|  5.54|  5.21| 20.27| 12.49| 32.76
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        20.27 |         12.49|         32.76|          |        |      |      |      '      '      '
---------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |              |          |       0|      |      |
UPPER DIV  |       |              |              |              |          |       0|      |      |
LOWER DIV  |       |              |              |              |          |     745|      |      |      | 20.27| 12.49| 32.76


C8     DAWSON COLLEGE
   SOC SCI
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST    |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLB CODE   |FACULTY|COST          |COST          |              |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------
     2200  |  3.87 |   33,296.00|     33,998.00|     67,294.00|    703.61|   2,723|19.04|13.[illegible]0|19.04| 12.23| 12.49| 24.72
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        12.22 |         12.48|         24.70|          |        |      |      |      '      '      '
---------------------------------------------------------------------------------------------
GRADUATE   |       |              |              |              |          |       0|      |      |
UPPER DIV  |       |              |              |              |          |       0|      |      |
LOWER DIV  |       |              |              |              |          |   2,723|      |      |      | 12.23| 12.49| 24.72
```

## MILES COMMUNITY COLLEGE

```
C9     CARSON COLLEGE
   SUB=100
DISCIPLINE  IFYFTE   IDIRECT          IINDIRECT      ITOTAL COST      IFYFTE     ISTUDENTISCH  IRA    IWSCH  IDIRECTIINDIR ITOTAL
SUB CODE    IFACULTYICOST             ICOST          I                IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
----------------------------------------------------------------------------------------------------------------------------------
      0817  I  1.04  I     4,475.00I      3,578.00I        8,053.00I     218.65I       293I 2.05I 1.76I 2.05I 15.27I 12.21I 27.48
----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I         I        15.27 I         12.21I          27.48I          I          I     I     I     I      I      I
-----------------------------------------------------------------------------------------------------------
GRADUATE    I        I              I              I                I          I        0I     I     I
UPPER DIV   I        I              I              I                I          I        0I     I     I     I 15.27I 12.21I 27.48
LOWER DIV   I        I                                                                293I


C9     MILES COMM COLLEGE
   BUSINESS
DISCIPLINE  IFYFTE   IDIRECT          IINDIRECT      ITOTAL COST      IFYFTE     ISTUDENTISCH  IRA    IWSCH  IDIRECTIINDIR ITOTAL
SUB CODE    IFACULTYICOST             ICOST          I                IFACULTY   ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
----------------------------------------------------------------------------------------------------------------------------------
      5000  I  2.72  I    44,080.00I     29,598.00I       73,672.00I     927.33I     2,578I16.21I15.36I16.21I 17.10I 11.48I 28.58
----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I         I        17.09 I         11.48I          28.57I          I          I     I     I     I      I      I
-----------------------------------------------------------------------------------------------------------
GRADUATE    I        I              I              I                I          I        0I     I     I
UPPER DIV   I        I              I              I                I          I        0I     I     I     I 17.10I 11.48I 28.58
LOWER DIV   I        I                                                               2,578I
```

```
C9      MILES COMM COLLEGE
  HUMANITIES/FINE ARTS
DISCIPLINE |FYFTE  |DIRECT              |INDIRECT       |TOTAL COST       |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST                |COST           |                 |FACULTY     |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*************************************************************************************************************************************
     4599  |  5.99 |    56,268.00|    41,108.00|      97,376.00|     598.99|  3,588|22.57|19.60|22.57|  15.68|  11.46|  27.14
*************************************************************************************************************************************
COST/CR.HR.|       |         15.68 |           11.45|          27.13|             |       |     |     |     |       |       |
*************************************************************************************************************************************
GRADUATE   |       |               |                |               |             |      C|     |     |
UPPER DIV  |       |               |                |               |             |      C|     |     |
LOWER DIV  |       |               |                |               |             |  3,588|     |     |     |  15.68|  11.46|  27.14

C9      MILES COMM COLLEGE
  NURSING
DISCIPLINE |FYFTE  |DIRECT              |INDIRECT       |TOTAL COST       |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST                |COST           |                 |FACULTY     |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*************************************************************************************************************************************
     5209  |  1.00 |    36,807.00|    17,905.00|      54,712.00|   1,561.00|  1,561| 9.82|12.82| 9.82|  23.58|  11.47|  35.05
*************************************************************************************************************************************
COST/CR.HR.|       |         23.57 |           11.47|          35.04|             |       |     |     |     |       |       |
*************************************************************************************************************************************
GRADUATE   |       |               |                |               |             |      C|     |     |
UPPER DIV  |       |               |                |               |             |      C|     |     |
LOWER DIV  |       |               |                |               |             |  1,561|     |     |     |  23.58|  11.47|  35.05
```

```
C9       MILES COMM COLLEGE
   SCIENCE & MATH
DISCIPLINE |FYFTE   |DIRECT                |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLR CODE   |FACULTY|COST                   |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------------------------
     [illegible] | 4.04 |    50,940.00|   32,435.00|    83,375.00|   723.26|  2,922|18.38|17.75|18.38| 17.43| 11.10| 28.53
---------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|          |      17.43 |          11.10|          28.53|
---------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |          |            |               |               |          |       |      |      |      |      |      |
UPPER DIV  |          |            |               |               |          |      0|      |      |
LOWER DIV  |          |            |               |               |          |      0|      |      |
                                   |               |               |          |  2,922|      |      |      | 17.43| 11.10| 28.53

C9       MILES COMM COLLEGE
   SOCIAL SCIENCE
DISCIPLINE |FYFTE   |DIRECT                |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLR CODE   |FACULTY|COST                   |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
---------------------------------------------------------------------------------------------------------------------------------------
      2259 | 4.60 |    54,188.00|   36,724.00|    90,912.00|   656.73|  3,205|20.16|18.88|20.16| 16.91| 11.46| 28.37
---------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|          |      16.90 |          11.45|          28.35|
---------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |          |            |               |               |          |       |      |      |      |      |      |
UPPER DIV  |          |            |               |               |          |      0|      |      |
LOWER DIV  |          |            |               |               |          |      0|      |      |
                                   |               |               |          |  3,205|      |      |      | 16.91| 11.46| 28.37
```

# FLATHEAD VALLEY COMMUNITY COLLEGE

```
09      MILES COMM COLLEGE
   VOCATIONAL TECHNICAL
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST              |COST            |                |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
************************************************************************************************************************************
     5399  |  2.84  |    44,778.00|     24,934.00|      69,712.00|   723.94|  2,056|12.93|15.60|12.93|  21.78|  12.13| 33.91
************************************************************************************************************************************
COST/CR.HR.|        |        21.77 |          12.12|          33.89|          |       |     |     |     |       |       |
************************************************************************************************************************************
GRADUATE   |        |              |               |               |          |      0|     |     |
UPPER DIV  |        |              |               |               |          |      0|     |     |
LOWER DIV  |        |              |               |               |          |  2,056|     |     |     |  21.78|  12.13| 33.91


10      FLATHEAD VAL COM COL
   ACCOUNTING FINANCE ECONOMICS
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST              |COST            |                |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
************************************************************************************************************************************
     0502  |   .89  |    14,288.00|      5,616.00|      19,904.00|   658.42|    586| 2.02| 2.29| 2.02|  24.38|   9.58| 33.96
************************************************************************************************************************************
COST/CR.HR.|        |        24.38 |           9.58|          33.96|          |       |     |     |     |       |       |
************************************************************************************************************************************
GRADUATE   |        |              |               |               |          |      0|     |     |
UPPER DIV  |        |              |               |               |          |      0|     |     |
LOWER DIV  |        |              |               |               |          |    586|     |     |     |  24.38|   9.58| 33.96
```

```
10      FLATHEAD VAL COM COL
  AGRICULTURE
DISCIPLINE |FYFTE  |DIRECT            |INDIRECT       |TOTAL COST     |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST              |COST           |               |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------------------------
    0101   |   .04 |            16.23|         402.48|         418.71| 1,050.00|       42|   .14|   .00|   .14|   .39|  9.58|  9.97
--------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |              .38 |          9.58|           5.96|
--------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                 |               |               |           |       |      |      |      |      |      |
UPPER DIV  |       |                 |               |               |           |      0|      |      |      |
LOWER DIV  |       |                 |               |               |           |      0|      |      |      |
                                     |               |               |           |     42|      |      |      |   .39|  9.58|  9.97


10      FLATHEAD VAL COM COL
  ANTHROPOLOGY
DISCIPLINE |FYFTE  |DIRECT            |INDIRECT       |TOTAL COST     |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST              |COST           |               |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------------------------
    2202   |  1.00 |        13,986.00|      12,876.00|      26,862.00| 1,343.00|    1,343|  4.63|  2.24|  4.63| 10.41|  9.59| 20.00
--------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |            10.41 |          9.58|          19.99|
--------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                 |               |               |           |       |      |      |      |      |      |
UPPER DIV  |       |                 |               |               |           |      0|      |      |      | 41.64| 38.36| 80.00
LOWER DIV  |       |                 |               |               |           |      0|      |      |      | 20.82| 19.18| 40.00
                                     |               |               |           |  1,343|      |      |      | 10.41|  9.59| 20.00
```

```
10      FLATHEAD VAL COM COL
   ART
DISCIPLINE |FYFTE   |DIRECT             |INDIRECT          |TOTAL COST        |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST               |COST              |                  |FACULTY     |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*****************************************************************************************************************************************
     1000  |  2.18  |       14,493.00|      10,805.00|          25,302.00|     517.43|  1,128| 3.89| 2.33| 3.89| 12.85|  9.58| 22.43
*****************************************************************************************************************************************
COST/CR.HR.|        |          12.84 |            9.58|             22.42|
*****************************************************************************************************************************************
GRADUATE   |        |                |                |                  |           |       |     |     |     |      |      |
UPPER DIV  |        |                |                |                  |           |      0|     |     |
LOWER DIV  |        |                |                |                  |           |      0|     |     |
                                                                         |           |  1,128|     |     |     | 12.85|  9.58| 22.43

10      FLATHEAD VAL COM COL
   AVIATION
DISCIPLINE |FYFTE   |DIRECT             |INDIRECT          |TOTAL COST        |FYFTE       |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST               |COST              |                  |FACULTY     |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*****************************************************************************************************************************************
     5011  |   .22  |        1,438.00|       2,731.00|           4,169.00|   1,295.45|    285|  .98|  .23|  .98|  5.05|  9.58| 14.63
*****************************************************************************************************************************************
COST/CR.HR.|        |            5.04|            9.58|             14.62|
*****************************************************************************************************************************************
GRADUATE   |        |                |                |                  |           |       |     |     |     |      |      |
UPPER DIV  |        |                |                |                  |           |      0|     |     |
LOWER DIV  |        |                |                |                  |           |      0|     |     |
                                                                         |           |    285|     |     |     |  5.05|  9.58| 14.63
```

```
1C      FLATHEAD VAL COM COL
   BASIC SKILLS
DISCIPLINE |FYFTE  |DIRECT           |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST            |                |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*************************************************************************************************************************************
     0417  |  1.00 |     32,208.00|     10,398.00|          42,606.00| 1,085.00|  1,085| 3.74| 5.17| 3.74| 29.68|  9.58| 39.26
*************************************************************************************************************************************
COST/CR.HR.|       |        29.68 |            9.58|           39.26|
*************************************************************************************************************************************
GRADUATE   |       |                |                |                |          |       |      |      |      |      |      |
UPPER DIV  |       |                |                |                |          |      0|      |      |
LOWER DIV  |       |                |                |                |          |      0|      |      |
                                                                                 |  1,085|      |      |     | 29.68|  9.58| 39.26


1C      FLATHEAD VAL COM COL
   BIOLOGY
DISCIPLINE |FYFTE  |DIRECT           |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST            |                |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
*************************************************************************************************************************************
     0401  |  2.22 |     61,294.00|     17,757.00|          79,051.00|   834.68|  1,853| 6.39| 9.84| 6.39| 33.08|  9.58| 42.66
*************************************************************************************************************************************
COST/CR.HR.|       |        33.07 |            9.58|           42.65|
*************************************************************************************************************************************
GRADUATE   |       |                |                |                |          |       |      |      |      |      |      |
UPPER DIV  |       |                |                |                |          |      0|      |      |
LOWER DIV  |       |                |                |                |          |      0|      |      |
                                                                                 |  1,853|      |      |     | 33.08|  9.58| 42.66
```

```
:C      FLATHEAD VAL COM COL
   BLUE PRINT READING
DISCIPLINE |FYFTE  |DIRECT
SUB CODE   |FACULTY|COST              |INDIRECT        |TOTAL COST     |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR  |TOTAL
                                      |COST            |               |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W |COST/W
---------------------------------------------------------------------------------------------------------------------------------------
      5317  |   .04 |         219.00|          115.00|         334.00|     300.00|     12|   .04|   .04|   .04| 18.25|   9.58| 27.83
---------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |          18.25 |            9.58|          27.83|
---------------------------------------------------------------------------------------------------------------------------------------
GRADUATE    |       |                                                |           |       |      |      |      |      |       |
UPPER DIV   |       |               |                |               |
LOWER DIV   |       |               |                |               |           |      C|      |      |
                                    |                |               |           |      C|      |      |
                                                                                 |     12|      |      |      | 18.25|   9.58| 27.83

:C      FLATHEAD VAL COM COL
   BUS ADMIN
DISCIPLINE |FYFTE  |DIRECT
SUB CODE   |FACULTY|COST              |INDIRECT        |TOTAL COST     |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR  |TOTAL
                                      |COST            |               |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W |COST/W
---------------------------------------------------------------------------------------------------------------------------------------
      0500  |  1.20 |      14,510.00|       10,742.00|      25,252.00|     934.16|  1,121|  3.87|  2.33|  3.87| 12.94|   9.58| 22.52
---------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |          12.94 |            9.58|          22.52|
---------------------------------------------------------------------------------------------------------------------------------------
GRADUATE    |       |                                                |           |       |      |      |      |      |       |
UPPER DIV   |       |               |                |               |
LOWER DIV   |       |               |                |               |           |      C|      |      |
                                    |                |               |           |      C|      |      |
                                                                                 |  1,121|      |      |      | 12.94|   9.58| 22.52
```

```
10      FLATHEAD VAL COM COL
   CHEMISTRY
DISCIPLINE |FYFTE   |DIRECT             |INDIRECT         |TOTAL COST       |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST               |COST             |                 |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------------------
     1900  |   .77  |       6,483.00|       3,882.00|       10,365.00|     525.97|      405| 1.40| 1.04| 1.40| 16.01|  9.59| 25.60
-------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |          16.00 |            9.58|           25.58|
-------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |                                                         |       |      |      |      |      |      |
UPPER DIV  |        |                |                 |                |       |      0|      |      |
LOWER DIV  |        |                |                 |                |       |      0|      |      |
                                     |                 |                |       |    405|      |      |      | 16.01|  9.59| 25.60


10      FLATHEAD VAL COM COL
   DATA PROCESSING
DISCIPLINE |FYFTE   |DIRECT             |INDIRECT         |TOTAL COST       |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST               |COST             |                 |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-------------------------------------------------------------------------------------------------------------------------------------------
     5100  |   .71  |      28,870.00|       4,121.00|       32,941.00|     605.63|      430| 1.48| 4.63| 1.48| 67.02|  9.58| 76.60
-------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |          67.02 |            9.58|           76.60|
-------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |                                                         |       |      |      |      |      |      |
UPPER DIV  |        |                |                 |                |       |      0|      |      |
LOWER DIV  |        |                |                 |                |       |      0|      |      |
                                     |                 |                |       |    430|      |      |      | 67.02|  9.58| 76.60
```

```
1C       FLATHEAD VAL COM COL
   DRAMA
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST           |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
     1007  |   .45 |     21,277.00|       2,587.00|      23,864.00|    551.02|    270|   .93| 3.41|   .53| 78.80|  9.58| 88.38
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         78.80 |           9.58|          88.38|          |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |               |               |          |      0|      |      |
UPPER DIV  |        |               |               |               |          |      0|      |      |
LOWER DIV  |        |               |               |               |          |    270|      |      |      | 78.80|  9.58| 88.38


1C       FLATHEAD VAL COM COL
   EDUCATION
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST           |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
     0800  |   .24 |      1,046.00|       1,696.00|       2,742.00|    737.50|    177|   .61|   .17|   .61|  5.91|  9.58| 15.49
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |          5.90 |           9.58|          15.48|          |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |               |               |          |      0|      |      |
UPPER DIV  |        |               |               |               |          |      0|      |      |
LOWER DIV  |        |               |               |               |          |    177|      |      |      |  5.91|  9.58| 15.49
```

```
1C     FLATHEAD VAL COM COL
  ELECTRICAL
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE       |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SLP CODE   |FACULTY|COST            |COST            |                |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------
    5310   |   .04 |         243.00|          153.00|          396.00|      400.00|     16|  .06|  .04|  .06| 15.19|  9.56| 24.75
------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          15.18|            9.56|           24.74|            |       |     |     |     |      |      |
------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |                |                |            |      0|     |     |
UPPER DIV  |       |               |                |                |            |      0|     |     |     | 15.19|  9.56| 24.75
LOWER DIV  |       |               |                |                |            |     16|     |     |


1C     FLATHEAD VAL COM COL
  ENGLISH
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE       |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SLP CODE   |FACULTY|COST            |COST            |                |FACULTY     |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------
    1501   |  3.12 |      52,426.00|       20,604.00|       73,030.00|      711.21|  2,219| 7.65| 8.41| 7.65| 23.63|  9.29| 32.92
------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          23.62|            9.28|           32.90|            |       |     |     |     |      |      |
------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |                |                |            |      0|     |     |
UPPER DIV  |       |               |                |                |            |      0|     |     |     | 23.63|  9.29| 32.92
LOWER DIV  |       |               |                |                |            |  2,219|     |     |
10      FLATHEAD VAL COM COL
   FLOWER ARRANGING
DISCIPLINE |FYFTE  |DIRECT            |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST              |COST          |               |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
     10[illegible] |   .04 |            148.00|         97.00|         245.00|    250.00|     10|   .03|   .02|   .03| 14.80|  9.70| 24.50
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          14.80   |          9.70|          24.50|          |       |      |      |      |      |      |
-----------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |                  |              |               |          |      0|      |      |      | 59.20| 38.80| 98.00
UPPER DIV  |       |                  |              |               |          |      0|      |      |      | 25.60| 19.40| 49.00
LOWER DIV  |       |                  |              |               |          |     10|      |      |      | 14.80|  9.70| 24.50


10      FLATHEAD VAL COM COL
   FOREIGN LANGUAGES
DISCIPLINE |FYFTE  |DIRECT            |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST              |COST          |               |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
-----------------------------------------------------------------------------------------------------------------------------------
     1100  |   .77 |          5,917.00|      4,312.00|      10,229.00|    584.41|    450|  1.55|   .95|  1.55| 13.15|  9.58| 22.73
-----------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          13.14   |          9.58|          22.72|          |       |      |      |      |      |      |
---------------------------------------------------------------------------------------------------          --------------------
GRADUATE   |       |                  |              |               |          |      0|      |      |
UPPER DIV  |       |                  |              |               |          |      0|      |      |
LOWER DIV  |       |                  |              |               |          |    450|      |      |      | 13.15|  9.58| 22.73
```

```
10     FLATHEAD VAL COM COL
   FORESTRY
DISCIPLINE |FYFTE   |DIRECT         |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST           |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*****************************************************************************************************************************
     54[illegible] |   .84 |    25,544.00|      7,465.00|      33,005.00|    927.38|    779| 2.69| 4.10| 2.69| 32.79|  9.58| 42.37
*****************************************************************************************************************************
COST/CR.HR.|        |        32.79 |          9.58|          42.37|          |       |     |     |     |      |      |
*****************************************************************************************
GRADUATE   |        |              |              |               |          |      0|     |     |
UPPER DIV  |        |              |              |               |          |      0|     |     |
LOWER DIV  |        |              |              |               |          |    779|     |     |      | 32.79|  9.58| 42.37


10     FLATHEAD VAL COM COL
   GEOLOGY
DISCIPLINE |FYFTE   |DIRECT         |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST           |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*****************************************************************************************************************************
     1914 |   .84 |    15,677.00|      6,661.00|      22,338.00|    827.38|    695| 2.40| 2.52| 2.40| 22.56|  9.58| 32.14
*****************************************************************************************************************************
COST/CR.HR.|        |        22.55 |          9.58|          32.13|          |       |     |     |     |      |      |
*****************************************************************************************************************************
GRADUATE   |        |              |              |               |          |      0|     |     |
UPPER DIV  |        |              |              |               |          |      0|     |     |
LOWER DIV  |        |              |              |               |          |    695|     |     |      | 22.56|  9.58| 32.14
```

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10     FLATHEAD VAL COM COL
  CRAFTSMANSHIP
DISCIPLINE IFYFTE   IDIRECT                 IINDIRECT        ITOTAL COST      IFYFTE      ISTUDENTISCH  IRA   IWSCH  IDIRECTIINDIR ITOTAL
SUB CODE    IFACULTYICOST                   ICOST            I                IFACULTY    ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
-----------------------------------------------------------------------------------------------------------------------------------------
    5539  I   .02 I          17.00I            210.00I           227.00I 1,100.00I        22I   .08I   .00I   .08I   .77I  9.55I 10.32
-----------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I          I           .77 I             9.54I            10.31I
-----------------------------------------------------------------------------------------------------------------------------------------
GRADUATE    I         I                                                             I          I     I      I      I       I      I
UPPER DIV   I         I           I             I                I               I          0I     I      I
LOWER DIV   I         I           I             I                I               I          0I     I      I
                                  I             I                I               I         22I     I      I
                                                                                                                 I   .77I  9.55I 10.32

10     FLATHEAD VAL COM COL
  HOME EC
DISCIPLINE IFYFTE   IDIRECT                 IINDIRECT        ITOTAL COST      IFYFTE      ISTUDENTISCH  IRA   IWSCH  IDIRECTIINDIR ITOTAL
SUB CODE    IFACULTYICOST                   ICOST            I                IFACULTY    ICR HRS IINDEXIINDEXIINDEXICOST/WICOST/WICOST/W
-----------------------------------------------------------------------------------------------------------------------------------------
    1301  I   .79 I       4,106.00I          4,121.00I         8,227.00I   544.30I       430I  1.48I   .66I  1.48I  9.55I  9.58I 19.13
-----------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I          I          9.54 I             9.58I            19.12I
-----------------------------------------------------------------------------------------------------------------------------------------
GRADUATE    I         I                                                             I          I     I      I      I       I      I
UPPER DIV   I         I           I             I                I               I          0I     I      I
LOWER DIV   I         I           I             I                I               I          0I     I      I
                                  I             I                I               I        430I     I      I
                                                                                                                 I  9.55I  9.58I 19.13
```

```
10     FLATHEAD VAL COM COL
   HORSESHOEING
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------
     0199  |   .04 |         571.00|          288.00|          859.00|    750.00|     30|   .10|   .09|   .10| 19.03|  9.60| 28.63
------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         19.03 |            9.60|           28.63|          |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |                |                |          |       |      |      |
UPPER DIV  |        |               |                |                |          |      0|      |      |
LOWER DIV  |        |               |                |                |          |      0|      |      |
                                                                                             30|      |      |      | 19.03|  9.60| 28.63


10     FLATHEAD VAL COM COL
   HUMAN SERVICES
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------------
     2104  |  1.64 |     33,129.00|       11,949.00|       45,078.00|    760.36|  1,247|  4.30|  5.32|  4.30| 26.57|  9.58| 36.15
------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         26.56 |            9.58|           36.14|          |       |      |      |      |      |      |
------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |                |                |          |       |      |      |
UPPER DIV  |        |               |                |                |          |      0|      |      |
LOWER DIV  |        |               |                |                |          |      0|      |      |
                                                                                          1,247|      |      |      | 26.57|  9.58| 36.15
```

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1C     FLATHEAD VAL COM COL
   JOURNALISM
DISCIPLINE |FYFTE  |DIRECT       |INDIRECT     |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST         |COST         |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------
      0602 |    .57 |    6,576.00|    2,252.00|     8,828.00|    412.28|    235|   .81|  1.06|   .81| 27.98|  9.58| 37.56
--------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |       27.98 |        9.58|        37.56|          |       |      |      |
--------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |             |            |             |          |      0|      |      |
UPPER DIV  |       |             |            |             |          |      0|      |      |  | 27.98|  9.58| 37.56
LOWER DIV  |       |             |            |             |          |    235|      |      |


1C     FLATHEAD VAL COM COL
   LAND SURVEYING
DISCIPLINE |FYFTE  |DIRECT       |INDIRECT     |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST         |COST         |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------
      5309 |   1.50 |   34,206.00|   12,821.00|    47,027.00|    892.00|  1,338|  4.61|  5.49|  4.61| 25.57|  9.58| 35.15
--------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |       25.56 |        9.58|        35.14|          |       |      |      |
--------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |             |            |             |          |      0|      |      |
UPPER DIV  |       |             |            |             |          |      0|      |      |  | 25.57|  9.58| 35.15
LOWER DIV  |       |             |            |             |          |  1,338|      |      |
10      FLATHEAD VAL CCM COL
   LAW ENFORCEMENT
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST           |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------------
     5000  |   .07 |          44.00|          547.00|          591.00|    814.28|     57|   .20|   .01|   .20|   .77|  9.60| 10.37
--------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |            .77|            9.59|           10.36|          |       |      |      |      |      |      |
--------------------------------------------------------------------------------------------------
GRADUATE   |       |               |                |                |          |      0|      |      |      |   .77|  9.60| 10.37
UPPER DIV  |       |               |                |                |          |      0|      |      |
LOWER DIV  |       |               |                |                |          |     57|      |      |

10      FLATHEAD VAL CCM COL
   MATHEMATICS
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST           |                |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
--------------------------------------------------------------------------------------------------------------------------------
     1700  |  3.08 |      42,347.00|       23,429.00|       65,776.00|    793.83|  2,445|  8.43|  6.80|  8.43| 17.32|  9.58| 26.90
--------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          17.31|            9.58|           26.89|          |       |      |      |      |      |      |
--------------------------------------------------------------------------------------------------
GRADUATE   |       |               |                |                |          |      0|      |      |      | 17.32|  9.58| 26.90
UPPER DIV  |       |               |                |                |          |      0|      |      |
LOWER DIV  |       |               |                |                |          |  2,445|      |      |
10      FLATHEAD VAL COM COL
   MULTI GROUP
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*****************************************************************************************************************************
    0919  |   1.44 |      18,327.00|      6,794.00|      25,121.00|    492.36|    709| 2.44| 2.94| 2.44| 25.85|  9.58| 35.43
*****************************************************************************************************************************
COST/CR.HR.|        |       25.84 |         9.58|          35.42|
*****************************************************************************************************************************
GRADUATE   |        |              |              |               |          |       |      |      |      |      |      |
UPPER DIV  |        |              |              |               |          |       |      |      |
LOWER DIV  |        |              |              |               |          |      0|      |      |
                                                                              |      0|      |      |
                                                                              |    709|      |      |      | 25.85|  9.58| 35.43


10      FLATHEAD VAL COM COL
   MUSIC
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST             |COST          |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
*****************************************************************************************************************************
    1004  |    .93 |      15,479.00|      2,482.00|      17,961.00|    278.49|    259|  .89| 2.48|  .89| 59.76|  9.58| 69.34
*****************************************************************************************************************************
COST/CR.HR.|        |       59.76 |         9.58|          69.34|
*****************************************************************************************************************************
GRADUATE   |        |              |              |               |          |       |      |      |      |      |      |
UPPER DIV  |        |              |              |               |          |       |      |      |
LOWER DIV  |        |              |              |               |          |      0|      |      |
                                                                              |      0|      |      |
                                                                              |    259|      |      |      | 59.76|  9.58| 69.34
```

```
10      FLATHEAD VAL COM COL
   PHYSICAL EDUCATION
DISCIPLINE |FYFTE   |DIRECT             |INDIRECT         |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST                |COST             |                |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
----------------------------------------------------------------------------------------------------------------------------------------------
     0835  |  2.50 |     16,264.00|       11,442.00|        27,706.00|     477.60|  1,194| 4.12| 2.61| 4.12| 13.62|  9.58| 23.20
----------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         13.62 |            9.58|            23.20|
----------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |                |                 |           |       |      |      |      |      |      |
UPPER DIV  |       |               |                |                 |           |      0|      |      |
LOWER DIV  |       |               |                |                 |           |      0|      |      |
                                   |                |                 |           |  1,194|      |      |  | 13.62|  9.58| 23.20


10      FLATHEAD VAL COM COL
   PHYSICS
DISCIPLINE |FYFTE   |DIRECT             |INDIRECT         |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST                |COST             |                |FACULTY    |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
----------------------------------------------------------------------------------------------------------------------------------------------
     1902  |  1.00 |      4,872.00|          162.00|         5,034.00|      17.00|     17|  .06|  .78|  .06|286.59|  9.53|296.12
----------------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |        286.58 |            9.52|           296.10|
----------------------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |       |               |                |                 |           |       |      |      |      |      |      |
UPPER DIV  |       |               |                |                 |           |      0|      |      |                     --------
LOWER DIV  |       |               |                |                 |           |      0|      |      |
                                   |                |                 |           |     17|      |      |      |286.59|  9.53|296.12
```

```
13     FLATHEAD VAL COM COL
  POLI SCI                                                                                          
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
..............................................................................................................................
     2207  |   .22 |         890.00|        1,485.00|        2,375.00|   704.54|    155|   .53|   .14|   .53|  5.74|  9.58| 15.32
..............................................................................................................................
COST/CR. R.|       |          5.74 |            9.58|           15.32|         |       |      |      |      |      |      |
..............................................................................................................
GRADUATE   |       |               |                |                |         |      0|      |      |
UPPER DIV  |       |               |                |                |         |      0|      |      |      |  5.74|  9.58| 15.32
LOWER DIV  |       |               |                |                |         |    155|      |      |


10     FLATHEAD VAL COM COL
  PSYCHOLOGY
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST            |COST            |                |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
..............................................................................................................................
     2000  |  3.07 |      42,474.00|       30,081.00|       72,555.00| 1,022.47|  3,139| 10.82|  6.82| 10.82| 13.53|  9.58| 23.11
..............................................................................................................................
COST/CR.HR.|       |         13.53 |            9.58|           23.11|         |       |      |      |      |      |      |
..............................................................................................................
GRADUATE   |       |               |                |                |         |      0|      |      |
UPPER DIV  |       |               |                |                |         |      0|      |      |      | 13.53|  9.58| 23.11
LOWER DIV  |       |               |                |                |         |  3,139|      |      |
1C      FLATHEAD VAL COM COL
  RECREATION
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT     |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST         |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------
     5006  |  .17  |        855.00|        881.00|      1,736.00|    541.17|     92|  .32|  .14|  .32|  9.29|  9.58| 18.87
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |          9.29 |          9.57|         18.86|          |       |     |     |     |      |      |
------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |              |          |      C|     |     |     |  9.29|  9.58| 18.87
UPPER DIV  |       |               |              |              |          |      C|     |     |
LOWER DIV  |       |               |              |              |          |     92|     |     |


1C      FLATHEAD VAL COM COL
  SECRETARIAL
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT     |TOTAL COST     |FYFTE     |STUDENT|SCH  |RA   |WSCH |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY|COST           |COST         |               |FACULTY   |CR HRS |INDEX|INDEX|INDEX|COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------
     5005  |  4.93 |      56,932.00|     25,931.00|     82,863.00|    548.88|  2,706| 9.33| 9.14| 9.33| 21.04|  9.58| 30.62
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         21.03 |          9.58|         30.61|          |       |     |     |     |      |      |
------------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |              |          |      C|     |     |     | 21.04|  9.58| 30.62
UPPER DIV  |       |               |              |              |          |      C|     |     |
LOWER DIV  |       |               |              |              |          |  2,706|     |     |
10      FLATHEAD VAL COM COL
   SOCIOLOGY
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/
--------------------------------------------------------------------------------------------------------------------------------------
     2208  |  1.29  |     20,448.00|      13,587.00|      34,035.00| 1,099.72|   1,418| 4.89| 3.28| 4.89| 14.42|  9.58| 24.0
--------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         14.42 |           9.58|          24.00|            |        |      |      |      |      |      |
--------------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |               |               |            |       0|      |      |
UPPER DIV  |        |               |               |               |            |       0|      |      |
LOWER DIV  |        |               |               |               |            |   1,418|      |      |  | 14.42|  9.58| 24.0


10      FLATHEAD VAL COM COL
   SPEECH
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SUB CODE   |FACULTY |COST            |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/
--------------------------------------------------------------------------------------------------------------------------------------
     1506  |  1.11  |     11,874.00|       4,158.00|      16,032.00|   390.99|     434| 1.50| 1.91| 1.50| 27.36|  9.58| 36.94
--------------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|        |         27.35 |           9.58|          36.93|            |        |      |      |      |      |      |
--------------------------------------------------------------------------------------------------------------------------
GRADUATE   |        |               |               |               |            |       0|      |      |
UPPER DIV  |        |               |               |               |            |       0|      |      |
LOWER DIV  |        |               |               |               |            |     434|      |      |  | 27.36|  9.58| 36.94
```

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1C      FLATHEAD VAL COM COL
   SMALL ENGINE REPAIRS
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLP CODE   |FACULTY|COST            |COST          |               |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------
     5300  |   .04 |         265.00|        134.00|         399.00|    350.00|     14|   .05|   .04|   .05| 18.93|  9.57| 28.50
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         13.92 |          9.57|          28.49|          |       |      |      |      |      |      |
------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |               |          |      0|      |      |
UPPER DIV  |       |               |              |               |          |      0|      |      |      | 18.93|  9.57| 28.50
LOWER DIV  |       |               |              |               |          |     14|      |      |


1C      FLATHEAD VAL COM COL
   VOCATIONAL SHOP
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE     |STUDENT|SCH   |RA    |WSCH  |DIRECT|INDIR |TOTAL
SLP CODE   |FACULTY|COST            |COST          |               |FACULTY   |CR HRS |INDEX |INDEX |INDEX |COST/W|COST/W|COST/W
------------------------------------------------------------------------------------------------------------------------------
     5355  |   .48 |       3,371.00|      2,204.00|       5,575.00|    479.16|    230|   .79|   .54|   .79| 14.66|  9.58| 24.24
------------------------------------------------------------------------------------------------------------------------------
COST/CR.HR.|       |         14.65 |          9.58|          24.23|          |       |      |      |      |      |      |
------------------------------------------------------------------------------------------
GRADUATE   |       |               |              |               |          |      0|      |      |
UPPER DIV  |       |               |              |               |          |      0|      |      |      | 14.66|  9.58| 24.24
LOWER DIV  |       |               |              |               |          |    230|      |      |
```

# VOCATIONAL-TECHNICAL CENTERS

BILLINGS

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12     BILLINGS VOTECH
  AUTO-MECHANICS
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE    |STUDENT|SCH  | RA  | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST          |               |FACULTY  |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
=================================================================================================================
    5306   | 4.14  |   73,815.29|   26,083.80|    99,899.09|13,681.15| 56,640|19.80|21.71|     |      |
=================================================================================================================
COST/CT.HR.|       |        1.30 |         .46|         1.76|         |       |     |     |     |      |
=================================================================================================================
DIRECT     |       |             |            |             |         |       |     |     |13.00|  2.00| 26.00
INDIRECT   |       |             |            |             |         |       |     |     | 4.60|  2.00|  9.20
TOTAL      |       |             |            |             |         |       |     |     |17.60|  2.00| 35.20


13     BILLINGS VOTECH
  AUTO BODY & FENDER REPAIR
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE    |STUDENT|SCH  | RA  | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST          |               |FACULTY  |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
=================================================================================================================
    5321   | 2.02  |   40,759.62|   20,313.72|    61,073.34|15,695.04| 31,704|11.08|11.99|     |      |
=================================================================================================================
COST/CT.HR.|       |        1.28 |         .64|         1.92|         |       |     |     |     |      |
=================================================================================================================
DIRECT     |       |             |            |             |         |       |     |     |12.80|  2.00| 25.60
INDIRECT   |       |             |            |             |         |       |     |     | 6.40|  2.00| 12.80
TOTAL      |       |             |            |             |         |       |     |     |19.20|  2.00| 38.40
```

```
11    BILLINGS VOTECH
   CLERICAL/STENOGRAPHIC                     |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
DISCIPLINE |FYFTE  |DIRECT                   |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |BASIS|TC FTE|COST/H
SLP CODE   |FACULTY|COST                     |                |                |           |       |      |      |     |      |
-----------------------------------------------------------------------------------------------------------------------------------
     5005  |  3.13 |      56,822.57|    17,702.00|       74,524.57|16,454.95| 51,504|18.00|16.71|          |        |
-----------------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |           1.10|          .34|            1.44|         |       |     |     |          |        |
-----------------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |             |                |         |       |     |     |11.00|   2.00| 22.00
INDIRECT   |       |               |             |                |         |       |     |     | 3.40|   2.00|  6.80
TOTAL      |       |               |             |                |         |       |     |     |14.40|   2.00| 28.80


12    BILLINGS VOTECH
   DRAFTING                                  |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
DISCIPLINE |FYFTE  |DIRECT                   |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |BASIS|TC FTE|COST/H
SLB CODE   |FACULTY|COST                     |                |                |           |       |      |      |     |      |
-----------------------------------------------------------------------------------------------------------------------------------
     5304  |  1.00 |      22,270.10|    17,774.80|       40,044.90|17,874.00| 17,874| 6.25| 6.55|          |        |
-----------------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |           1.24|          .99|            2.23|         |       |     |     |          |        |
-----------------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |             |                |         |       |     |     |12.40|   2.00| 24.80
INDIRECT   |       |               |             |                |         |       |     |     | 9.90|   2.00| 19.80
TOTAL      |       |               |             |                |         |       |     |     |22.30|   2.00| 44.60
```

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12      BILLINGS VOTECH
   FOOD PREPARATION                                                    |FYFTE      |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST     |FACULTY    |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
SUB CODE   |FACULTY|COST              |COST            |               |           |       |     |     |     |      |
.........................................................................................................................
     5404  |  1.04 |       26,960.35|       17,706.49|      44,666.24|19,270.19| 20,041| 7.00| 7.23|     |      |
.........................................................................................................................
COST/CT.HR.|       |          1.34 |           .88|           2.22|           |       |     |     |     |      |
.........................................................................................................................
DIRECT     |       |               |              |               |           |       |     |     |13.40|  2.00| 26.80
INDIRECT   |       |               |              |               |           |       |     |     | 8.80|  2.00| 17.60
TOTAL      |       |               |              |               |           |       |     |     |22.20|  2.00| 44.40


12      BILLINGS VOTECH
   HEALTH OCCUPATIONS                                                  |FYFTE      |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT        |TOTAL COST     |FACULTY    |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
SUB CODE   |FACULTY|COST              |COST            |               |           |       |     |     |     |      |
.........................................................................................................................
     5209  |  4.65 |       57,864.73|       17,609.39|      75,474.12|12,772.25| 59,391|20.76|17.02|     |      |
.........................................................................................................................
COST/CT.HR.|       |           .97 |           .29|           1.26|           |       |     |     |     |      |
.........................................................................................................................
DIRECT     |       |               |              |               |           |       |     |     | 9.70|  2.00| 19.40
INDIRECT   |       |               |              |               |           |       |     |     | 2.90|  2.00|  5.80
TOTAL      |       |               |              |               |           |       |     |     |12.60|  2.00| 25.20
```

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12      BILLINGS VOTECH
   REFRIGERATION
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SLB CODE   |FACULTY|COST            |COST           |                |FACULTY   |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
------------------------------------------------------------------------------------------------------------------------
     5122  |  1.40 |    30,653.01|     16,404.30|      47,057.31|17,760.00| 24,864| 8.69| 5.01|       |       |
------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          1.23 |          .65|           1.88|          |       |     |     |     |      |
------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |               |                |          |       |     |     |12.30|  2.00| 24.60
INDIRECT   |       |               |               |                |          |       |     |     | 6.50|  2.00| 13.00
TOTAL      |       |               |               |                |          |       |     |     |18.80|  2.00| 37.60


12      BILLINGS VOTECH
   WELDING & RELATED
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SLB CODE   |FACULTY|COST            |COST           |                |FACULTY   |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
------------------------------------------------------------------------------------------------------------------------
     5308  |  1.80 |    30,922.75|     25,819.25|      56,742.00|13,420.00| 24,156| 8.44| 9.09|       |       |
------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          1.28 |          1.06|           2.34|          |       |     |     |     |      |
------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |               |                |          |       |     |     |12.80|  2.00| 25.60
INDIRECT   |       |               |               |                |          |       |     |     |10.60|  2.00| 21.20
TOTAL      |       |               |               |                |          |       |     |     |23.40|  2.00| 46.80
```

BUTTE

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13     BUTTE VOTECH
  ACCOUNTING
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE      |STUDENT|SCH  | RA  | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST          |               |FACULTY    |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
-------------------------------------------------------------------------------------------------------------------------
     5003  | 1.34  |     23,962.56|      5,303.79|       29,266.35|19,824.62| 21,205| 4.74| 4.96|     |      |
-------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          1.13 |          .25|            1.38|         |       |     |     |     |      |
-------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |              |                |         |       |     |11.30|  2.00| 22.60
INDIRECT   |       |               |              |                |         |       |     | 2.50|  2.00|  5.00
TOTAL      |       |               |              |                |         |       |     |13.80|  2.00| 27.60


13     BUTTE VOTECH
  AUTO MECHANICS
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT      |TOTAL COST     |FYFTE      |STUDENT|SCH  | RA  | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            /COST          |               |FACULTY    |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
-------------------------------------------------------------------------------------------------------------------------
     5306  | 2.84  |     64,548.44|     13,548.50|       78,096.94|19,073.23| 54,168|12.11|13.36|     |      |
-------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          1.19 |          .25|            1.44|         |       |     |     |     |      |
-------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |              |                |         |       |     |11.90|  2.00| 23.80
INDIRECT   |       |               |              |                |         |       |     | 2.50|  2.00|  5.00
TOTAL      |       |               |              |                |         |       |     |14.40|  2.00| 28.80
```

```
13      BUTTE VOTECH
   BUSINESS MACHINES                          |TOTAL COST     |FYFTE      |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
DISCIPLINE |FYFTE   |DIRECT         |INDIRECT  |               |FACULTY    |CR HRS |INDEX |INDEX|BASIS|TC FTE|COST/H
SLB CODE   |FACULTY|COST           |COST      |
------------------------------------------------------------------------------------------------------------------
     5013  |  1.34 |    50,713.43|    9,694.65|    60,408.08|29,925.37| 38,760| 8.66|10.49|     |      |
------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |        1.30 |        .25|          1.55|        |       |      |    |     |      |
------------------------------------------------------------------------------------------------------------------
DIRECT     |       |             |            |              |        |       |      |    |13.00|  2.00| 26.00
INDIRECT   |       |             |            |              |        |       |      |    | 2.50|  2.00|  5.00
TOTAL      |       |             |            |              |        |       |      |    |15.50|  2.00| 31.00


13      BUTTE VOTECH
   CIVIL ENGINEERING                          |TOTAL COST     |FYFTE      |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
DISCIPLINE |FYFTE   |DIRECT         |INDIRECT  |               |FACULTY    |CR HRS |INDEX |INDEX|BASIS|TC FTE|COST/H
SLB CODE   |FACULTY|COST           |COST      |
------------------------------------------------------------------------------------------------------------------
     5309  |  1.26 |    22,777.13|    2,767.33|    25,544.46| 8,780.95| 11,064| 2.47| 4.71|     |      |
------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |        2.05 |        .25|          2.30|        |       |      |    |     |      |
------------------------------------------------------------------------------------------------------------------
DIRECT     |       |             |            |              |        |       |      |    |20.50|  2.00| 41.00
INDIRECT   |       |             |            |              |        |       |      |    | 2.50|  2.00|  5.00
TOTAL      |       |             |            |              |        |       |      |    |23.00|  2.00| 46.00
```

```
12      BUTTE VOTECH
   CONSUMER EDUCATION
DISCIPLINE IFYFTE   IDIRECT             IINDIRECT        ITOTAL COST      IFYFTE      ISTUDENTISCH  I RA   I WEEKIWK SCHITOTAL
SUB CODE   IFACULTYICOST                ICOST            I                IFACULTY    ICR HRS IINDEXIINDEXIBASISITO FTEICOST/H
---------------------------------------------------------------------------------------------------------------------------------
     559[illegible] I  1.34 I      19,217.41I       5,641.95I       24,859.36I16,833.58I 22,557I 5.04I 3.98I       I         I
---------------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.I        I           .85 I            .25I           1.10I          I         I      I      I      I         I
---------------------------------------------------------------------------------------------------------------------------------
DIRECT     I        I               I               I               I          I         I      I      I 8.50I  2.00I 17.00
INDIRECT   I        I               I               I               I          I         I      I      I 2.50I  2.00I  5.00
TOTAL      I        I               I               I               I          I         I      I      I11.00I  2.00I 22.00


13      BUTTE VOTECH
   DRAFTING
DISCIPLINE IFYFTE   IDIRECT             IINDIRECT        ITOTAL COST      IFYFTE      ISTUDENTISCH  I RA   I WEEKIWK SCHITOTAL
SUB CODE   IFACULTYICOST                ICOST            I                IFACULTY    ICR HRS IINDEXIINDEXIBASISITO FTEICOST/H
---------------------------------------------------------------------------------------------------------------------------------
     5304  I  1.34 I      20,758.67I       5,139.97I       25,898.64I15,335.82I 20,550I 4.59I 4.30I       I         I
---------------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.I        I          1.01 I            .25I           1.26I          I         I      I      I      I         I
---------------------------------------------------------------------------------------------------------------------------------
DIRECT     I        I               I               I               I          I         I      I      I10.10I  2.00I 20.20
INDIRECT   I        I               I               I               I          I         I      I      I 2.50I  2.00I  5.00
TOTAL      I        I               I               I               I          I         I      I      I12.60I  2.00I 25.20
```

```
13      BUTTE VOTECH
   ELECTRICAL TECHNOLOGY
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT       |TOTAL COST      |FYFTE        |STUDENT|SCH   | RA    | WEEK|WK SCH|TOTAL
SLR CODE   |FACULTY|COST              |COST           |                |FACULTY      |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
-----------------------------------------------------------------------------------------------------------------------------
     5310  |  1.01  |    24,932.89|      7,487.09|       32,419.98|18,592.54| 29,934| 6.69| 5.16|       |        |
-----------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|        |          .83 |           .25|            1.08|             |       |     |     |       |        |
-----------------------------------------------------------------------------------------------------------------------------
DIRECT     |        |              |              |                |             |       |     |     | 8.30|  2.00| 16.60
INDIRECT   |        |              |              |                |             |       |     |     | 2.50|  2.00|  5.00
TOTAL      |        |              |              |                |             |       |     |     |10.80|  2.00| 21.60


13      BUTTE VOTECH
   LICENSED PRACTICAL NURSING
DISCIPLINE |FYFTE   |DIRECT           |INDIRECT       |TOTAL COST      |FYFTE        |STUDENT|SCH   | RA    | WEEK|WK SCH|TOTAL
SLR CODE   |FACULTY|COST              |COST           |                |FACULTY      |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
-----------------------------------------------------------------------------------------------------------------------------
     5209. |  3.17  |    46,674.25|     14,965.18|       61,639.43|12,874.44| 59,832|13.37| 9.66|       |        |
-----------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|        |          .78 |           .25|            1.03|             |       |     |     |       |        |
-----------------------------------------------------------------------------------------------------------------------------
DIRECT     |        |              |              |                |             |       |     |     | 7.80|  2.00| 15.60
INDIRECT   |        |              |              |                |             |       |     |     | 2.50|  2.00|  5.00
TOTAL      |        |              |              |                |             |       |     |     |10.30|  2.00| 20.60
```

```
13       BUTTE VOTECH
   MACHINE SHOP
DISCIPLINE |FYFTE   |DIRECT
SLB CODE   |FACULTY|COST            |INDIRECT       |TOTAL COST     |FYFTE       |STUDENT|SCH   | RA  | WEEK|WK SCH|TOTAL
                                    |COST           |               |FACULTY     |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
-----------------------------------------------------------------------------------------------------------------------
     5327  |  1.61  |    23,902.47|      4,977.29|      28,880.36|12,361.49| 19,902| 4.45| 4.95|      |      |
-----------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|        |        1.20 |          .25|          1.45|            |       |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------
DIRECT     |        |             |              |              |            |       |     |12.00|  2.00| 24.00
INDIRECT   |        |             |              |              |            |       |     | 2.50|  2.00|  5.00
TOTAL      |        |             |              |              |            |       |     |14.50|  2.00| 29.00


13       BUTTE VOTECH
   MINER ENTRY
DISCIPLINE |FYFTE   |DIRECT
SLB CODE   |FACULTY|COST            |INDIRECT       |TOTAL COST     |FYFTE       |STUDENT|SCH   | RA  | WEEK|WK SCH|TOTAL
                                    |COST           |               |FACULTY     |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
-----------------------------------------------------------------------------------------------------------------------
     5318  |  1.11  |     9,997.55|      1,520.72|      11,518.27| 5,477.47|  6,080| 1.36| 2.07|      |      |
-----------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|        |        1.64 |          .25|          1.89|            |       |     |     |      |      |
-----------------------------------------------------------------------------------------------------------------------
DIRECT     |        |             |              |              |            |       |     |16.40|  2.67| 43.79
INDIRECT   |        |             |              |              |            |       |     | 2.50|  2.67|  6.68
TOTAL      |        |             |              |              |            |       |     |18.90|  2.67| 50.46
```

```
13      BUTTE VOTECH
   OFF HIGHWAY VEHICLE
DISCIPLINE |FYFTE  |DIRECT           |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST             |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |BASIS|TC FTE|COST/H
----------------------------------------------------------------------------------------------------------------------------
      5315 |  3.32 |     19,257.62|      2,751.57|      22,009.19| 3,313.55| 11,001| 2.46| 3.98|      |      |
----------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          1.75 |           .25|           2.00|         |       |     |     |      |      |
----------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |              |               |         |       |     |     |17.50|  2.67| 46.73
INDIRECT   |       |               |              |               |         |       |     |     | 2.50|  2.67|  6.68
TOTAL      |       |               |              |               |         |       |     |     |20.00|  2.67| 53.40


13      BUTTE VOTECH
   SECRETARIAL
DISCIPLINE |FYFTE  |DIRECT           |INDIRECT        |TOTAL COST      |FYFTE      |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST             |COST            |                |FACULTY    |CR HRS |INDEX |INDEX |BASIS|TC FTE|COST/H
----------------------------------------------------------------------------------------------------------------------------
      5005 |  3.53 |     82,818.67|     19,560.14|     102,378.81|19,898.98| 78,203|17.48|17.14|      |      |
----------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          1.05 |           .25|           1.30|         |       |     |     |      |      |
----------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |              |               |         |       |     |     |10.50|  2.00| 21.00
INDIRECT   |       |               |              |               |         |       |     |     | 2.50|  2.00|  5.00
TOTAL      |       |               |              |               |         |       |     |     |13.00|  2.00| 26.00
```

```
13     BLTTE VCTECH
   SMALL ENGINE REPAIR                  |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   | RA  | WEEK|WK SCH|TOTAL
DISCIPLINE |FYFTE   |DIRECT             |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
SUB CODE   |FACULTY|COST
------------------------------------------------------------------------------------------------------------------------------
     5320  |  1.01 |      23,120.89|      5,773.27|      28,894.16|14,336.64| 23,082| 5.16| 4.78|      |      |
------------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |           1.00 |           .25|           1.25|         |       |     |     |      |      |
------------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |                |              |               |         |       |     |     |10.00| 2.00| 20.00
INDIRECT   |       |                |              |               |         |       |     |     | 2.50| 2.00|  5.00
TOTAL      |       |                |              |               |         |       |     |     |12.50| 2.00| 25.00


13     BLTTE VCTECH
   WELDING                              |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   | RA  | WEEK|WK SCH|TOTAL
DISCIPLINE |FYFTE   |DIRECT             |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
SUB CODE   |FACULTY|COST
------------------------------------------------------------------------------------------------------------------------------
     5302  |  2.97 |      50,587.64|     12,772.63|      63,360.27|17,793.03| 51,066|11.41|10.47|      |      |
------------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |            .99 |           .25|           1.24|         |       |     |     |      |      |
------------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |                |              |               |         |       |     |     | 9.90| 2.00| 19.80
INDIRECT   |       |                |              |               |         |       |     |     | 2.50| 2.00|  5.00
TOTAL      |       |                |              |               |         |       |     |     |12.40| 2.00| 24.80
```

# GREAT FALLS

```
14      GREAT FALLS VOTECH
   DATA PROCESSING
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT      ITOTAL COST      IFYFTE     ISTUDENTISCH   I RA   I WEEKIWK SCHITOTAL
SUB CODE   IFACULTYICOST            ICOST          I                IFACULTY   ICR HRS IINDEXIINDEXIBASISITC FTEICOST/H
---------------------------------------------------------------------------------------------------------------------
     5101  I   .00 I   57,678.12I     4,662.32I       62,340.44I          .00I  6,850I 2.86I15.76I      I        I
---------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I       I        8.42 I          .68I            9.10I             I       I     I     I      I        I
---------------------------------------------------------------------------------------------------------------------
DIRECT     I       I             I              I                I             I       I     I     I184.20I  1.33I111.99
INDIRECT   I       I             I              I                I             I       I     I     I  6.80I  1.33I  9.04
TOTAL      I       I             I              I                I             I       I     I     I191.00I  1.33I121.03


14      GREAT FALLS VOTECH
   DENTAL ASSISTANT
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT      ITOTAL COST      IFYFTE     ISTUDENTISCH   I RA   I WEEKIWK SCHITOTAL
SUB CODE   IFACULTYICOST            ICOST          I                IFACULTY   ICR HRS IINDEXIINDEXIBASISITC FTEICOST/H
---------------------------------------------------------------------------------------------------------------------
     5202  I   .00 I   36,243.79I    29,157.06I       65,400.25I          .00I 42,786I17.87I 9.90I      I        I
---------------------------------------------------------------------------------------------------------------------
COST/CR.HR.I       I         .84 I          .68I            1.52I             I       I     I     I      I        I
---------------------------------------------------------------------------------------------------------------------
DIRECT     I       I             I              I                I             I       I     I     I  8.40I  2.33I 19.57
INDIRECT   I       I             I              I                I             I       I     I     I  6.80I  2.33I 15.84
TOTAL      I       I             I              I                I             I       I     I     I 15.20I  2.33I 35.42
```

```
14      GREAT FALLS VOTECH
   ELECTRONICS
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   | RA    | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST            |                |FACULTY   |CR HRS |INDEX |INDEX|BASIS|TC  FTE|COST/H
-----------------------------------------------------------------------------------------------------------------------------
     5310  |   .00 |      6,839.87|      3,419.04|     10,258.91|        .00|  5,013| 2.09| 1.87|         |         |
-----------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          1.36 |            .68|          2.04|           |       |     |     |         |         |
-----------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |               |              |           |       |     |     |13.60|  1.07| 14.55
INDIRECT   |       |               |               |              |           |       |     |     | 6.80|  1.07|  7.28
TOTAL      |       |               |               |              |           |       |     |     |20.40|  1.07| 21.83


15      GREAT FALLS VOTECH
   KEY-PUNCH
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   | RA    | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST            |                |FACULTY   |CR HRS |INDEX |INDEX|BASIS|TC  FTE|COST/H
-----------------------------------------------------------------------------------------------------------------------------
     5102  |   .00 |     16,197.00|      1,210.54|     17,407.54|        .00|  1,170|  .49| 4.43|         |         |
-----------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |         13.84 |           1.03|         14.87|           |       |     |     |         |         |
-----------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |               |              |           |       |     |     |138.40|  1.50|207.60
INDIRECT   |       |               |               |              |           |       |     |     |10.30|  1.50| 15.45
TOTAL      |       |               |               |              |           |       |     |     |148.70|  1.50|223.05
```

```
14        GREAT FALLS VOTECH
   MULTI OCCUPATIONAL
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST           |                |FACULTY   |CR HRS |INDEX |INDEX |BASIS|TC FTE|COST/H
--------------------------------------------------------------------------------------------------------------------------
     5324  |   .00 |    65,152.78|     10,747.83|      75,900.61|       .00| 15,768| 6.59|17.80|     |      |
--------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |         4.13 |           .68|           4.81|          |       |     |     |     |      |
--------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |              |              |               |          |       |     |     |41.30|  2.00| 82.60
INDIRECT   |       |              |              |               |          |       |     |     | 6.80|  2.00| 13.60
TOTAL      |       |              |              |               |          |       |     |     |48.10|  2.00| 96.20
```

```
14        GREAT FALLS VOTECH
   NURSES AID
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST           |                |FACULTY   |CR HRS |INDEX |INDEX |BASIS|TC FTE|COST/H
--------------------------------------------------------------------------------------------------------------------------
     5220  |  1.00 |    10,260.72|      7,377.89|      17,638.61|10,817.00| 10,817| 4.52| 2.80|     |      |
--------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          .94 |           .68|           1.62|          |       |     |     |     |      |
--------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |              |              |               |          |       |     |     | 5.40|  2.33| 21.90
INDIRECT   |       |              |              |               |          |       |     |     | 6.80|  2.33| 15.84
TOTAL      |       |              |              |               |          |       |     |     |16.20|  2.33| 37.75
```

```
14     GREAT FALLS VOTECH
  PRACTICAL NURSING
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT       |TOTAL COST     |FYFTE       |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST             |COST           |               |FACULTY     |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
--------------------------------------------------------------------------------------------------------------------------
    5009   |  4.08 |     68,146.53|     38,198.18|      106,344.71|13,738.23| 56,052|23.41|18.62|      |      |
--------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          1.21 |            .68|            1.89|            |       |      |      |      |      |
--------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |               |                |            |       |      |      |12.10|  2.33| 28.19
INDIRECT   |       |               |               |                |            |       |      |      | 6.80|  2.33| 15.84
TOTAL      |       |               |               |                |            |       |      |      |18.90|  2.33| 44.04


14     GREAT FALLS VOTECH
  SECRETARIAL
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT       |TOTAL COST     |FYFTE       |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST             |COST           |               |FACULTY     |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
--------------------------------------------------------------------------------------------------------------------------
    5005   |   .00 |    105,511.14|     68,816.81|      174,327.95|         .00|101,000|42.19|28.83|      |      |
--------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          1.04 |            .68|            1.72|            |       |      |      |      |      |
--------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |               |                |            |       |      |      |10.40|  1.67| 17.37
INDIRECT   |       |               |               |                |            |       |      |      | 6.80|  1.67| 11.36
TOTAL      |       |               |               |                |            |       |      |      |17.20|  1.67| 28.72
```

HELENA

```
15      HELENA VOTECH
   A & C MECHANICS
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE      |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST           |                |FACULTY    |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••
     5303  |  5.00 |     99,794.00|      16,140.00|      115,934.00|12,842.60| 64,213|12.14|17.27|     |      |
••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••
COST/CT.HR.|        |          1.55 |            .25|            1.80|           |       |     |     |     |      |
••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••
DIRECT     |        |               |               |                |           |       |     |     |15.50|  2.33| 36.12
INDIRECT   |        |               |               |                |           |       |     |     | 2.50|  2.33|  5.83
TOTAL      |        |               |               |                |           |       |     |     |18.00|  2.33| 41.94


15      HELENA VOTECH
   AGRI MECHANICS
DISCIPLINE |FYFTE   |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE      |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST           |                |FACULTY    |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••
     5325  |  2.70 |     57,043.00|      11,132.00|       68,175.00|17,839.25| 48,166| 9.11| 9.87|     |      |
••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••
COST/CT.HR.|        |          1.18 |            .23|            1.41|           |       |     |     |     |      |
••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••••
DIRECT     |        |               |               |                |           |       |     |     |11.80|  2.33| 27.49
INDIRECT   |        |               |               |                |           |       |     |     | 2.30|  2.33|  5.36
TOTAL      |        |               |               |                |           |       |     |     |14.10|  2.33| 32.85
```

```
15      HELENA VOTECH
   AUTO MECHANICS
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH  | RA  | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST           |                |FACULTY   |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
-----------------------------------------------------------------------------------------------------------------------
     5006  |  3.41 |      70,729.00|      19,940.00|       90,669.00|25,240.46| 86,070|16.27|12.24|     |      |
-----------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |           .82 |            .23|            1.05|          |       |     |     |     |      |
-----------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |               |                |          |       |     |     | 8.20|  2.33| 19.11
INDIRECT   |       |               |               |                |          |       |     |     | 2.30|  2.33|  5.36
TOTAL      |       |               |               |                |          |       |     |     |10.50|  2.33| 24.47


15      HELENA VOTECH
   BUILDING TRADES
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST      |FYFTE     |STUDENT|SCH  | RA  | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST           |                |FACULTY   |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
-----------------------------------------------------------------------------------------------------------------------
     5317  |  2.22 |      37,897.00|       8,440.00|       46,337.00|16,535.13| 36,708| 6.94| 6.56|     |      |
-----------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          1.03 |            .22|            1.25|          |       |     |     |     |      |
-----------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |               |                |          |       |     |     |10.30|  2.33| 24.00
INDIRECT   |       |               |               |                |          |       |     |     | 2.20|  2.33|  5.13
TOTAL      |       |               |               |                |          |       |     |     |12.50|  2.33| 29.13
```

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15      HELENA VOTECH
  BUSINESS EDUCATION
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT       ITOTAL COST      IFYFTE      ISTUDENTISCH   I RA   I WEEKIWK SCHITOTAL
SUB CODE   IFACULTYICOST            ICOST           I                IFACULTY    ICR HRS IINDEXIINDEXIBASISITC FTEICOST/H
-----------------------------------------------------------------------------------------------------------------------
    5.01   I  3.24  I     64,336.00I      16,170.00I       80,506.00I21,645.98I 70,133I13.26I11.13I     I      I
-----------------------------------------------------------------------------------------------------------------------
COST/CT.HR.I        I           .91 I           .23I          1.14I          I       I     I     I     I      I
-----------------------------------------------------------------------------------------------------------------------
DIRECT     I        I               I              I                I          I       I     I     I 9.10I  1.67I 15.20
INDIRECT   I        I               I              I                I          I       I     I     I 2.30I  1.67I  3.84
TOTAL      I        I               I              I                I          I       I     I     I11.40I  1.67I 19.04



15      HELENA VOTECH
  CONSUMER ELECTRONICS
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT       ITOTAL COST      IFYFTE      ISTUDENTISCH   I RA   I WEEKIWK SCHITOTAL
SUB CODE   IFACULTYICOST            ICOST           I                IFACULTY    ICR HRS IINDEXIINDEXIBASISITC FTEICOST/H
-----------------------------------------------------------------------------------------------------------------------
    5.10   I  2.03  I     39,872.00I       7,952.00I       47,824.00I16,845.32I 34,196I 6.46I 6.90I     I      I
-----------------------------------------------------------------------------------------------------------------------
COST/CT.HR.I        I          1.16 I           .23I          1.39I          I       I     I     I     I      I
-----------------------------------------------------------------------------------------------------------------------
DIRECT     I        I               I              I                I          I       I     I     I11.60I  2.17I 25.17
INDIRECT   I        I               I              I                I          I       I     I     I 2.30I  2.17I  4.99
TOTAL      I        I               I              I                I          I       I     I     I13.90I  2.17I 30.16
```

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15     HELENA VOTECH
   DATA PROCESSING
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST     |FYFTE      |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST           |               |FACULTY    |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
-----------------------------------------------------------------------------------------------------------------------
    5[illegible]   | 1.09 |   30,442.00|      5,506.00|     35,948.00|21,254.12| 23,821| 4.50| 5.27|     |      |
-----------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |        1.27 |          .23|          1.50|           |       |     |     |     |      |
-----------------------------------------------------------------------------------------------------------------------
DIRECT     |       |             |             |              |           |       |     |     |     |      |
INDIRECT   |       |             |             |              |           |       |     |     |12.70|  1.67| 21.21
TOTAL      |       |             |             |              |           |       |     |     | 2.30|  1.67|  3.84
                                                                                              |15.00|  1.67| 25.05


15     HELENA VOTECH
   INDUSTRIAL ELECTRONICS
DISCIPLINE |FYFTE  |DIRECT          |INDIRECT       |TOTAL COST     |FYFTE      |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST            |COST           |               |FACULTY    |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
-----------------------------------------------------------------------------------------------------------------------
    5326   | 2.00 |   55,103.00|     11,010.00|     66,113.00|24,051.00| 48,102| 5.09| 9.53|     |      |
-----------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |        1.14 |          .22|          1.36|           |       |     |     |     |      |
-----------------------------------------------------------------------------------------------------------------------
DIRECT     |       |             |             |              |           |       |     |     |     |      |
INDIRECT   |       |             |             |              |           |       |     |     |11.40|  2.17| 24.74
TOTAL      |       |             |             |              |           |       |     |     | 2.20|  2.17|  4.77
                                                                                              |13.60|  2.17| 29.51
```

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15     HELENA VOTECH
  MACHINE SHOP
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT      ITOTAL COST     IFYFTE    ISTUDENTISCH  I RA  I WEEKIWK SCHITOTAL
SUB CODE   IFACULTYICOST            ICOST          I               IFACULTY  ICR HRS IINDEXIINDEXIBASISITC FTFICOST/H
--------------------------------------------------------------------------------------------------------------------
    5503  I  1.91 I   32,990.00I      7,340.00I     40,330.00I15,434.55I 29,480I 5.57I 5.71I      I       I
--------------------------------------------------------------------------------------------------------------------
COST/CT.HR.I        I         1.11 I          .24I          1.35I        I      I     I     I      I       I
--------------------------------------------------------------------------------------------------------------------
DIRECT      I       I              I              I              I        I      I     I11.10I  2.33I 25.86
INDIRECT    I       I              I              I              I        I      I     I 2.40I  2.33I  5.59
TOTAL       I       I              I              I              I        I      I     I13.50I  2.33I 31.46


16     HELENA VOTECH
  PRACTICAL NURSING
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT      ITOTAL COST     IFYFTE    ISTUDENTISCH  I RA  I WEEKIWK SCHITOTAL
SUB CODE   IFACULTYICOST            ICOST          I               IFACULTY  ICR HRS IINDEXIINDEXIBASISITC FTEICOST/H
--------------------------------------------------------------------------------------------------------------------
    5203  I  2.51 I   45,186.00I     11,394.00I     56,580.00I21,503.98I 53,975I10.20I 7.82I      I       I
--------------------------------------------------------------------------------------------------------------------
COST/CT.HR.I        I          .83 I          .21I          1.04I        I      I     I     I      I       I
--------------------------------------------------------------------------------------------------------------------
DIRECT      I       I              I              I              I        I      I     I 8.30I  2.67I 22.16
INDIRECT    I       I              I              I              I        I      I     I 2.10I  2.67I  5.61
TOTAL       I       I              I              I              I        I      I     I10.40I  2.67I 27.77
```

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15     HELENA VOTECH
   WELDING
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST           |COST           |               |FACULTY   |CR HRS |INDEX |INDEX|BASIS|TC FTE|COST/H
**************************************************************************************************************
     5508  |   .50 |     22,496.00|       7,095.00|      29,591.00|34,200.00| 30,780| 5.82| 3.89|      |       |
**************************************************************************************************************
COST/CT.HR.|       |           .73 |            .23|            .96|          |       |      |      |      |       |
**************************************************************************************************************
DIRECT     |       |               |               |               |          |       |      |      | 7.30|  2.33| 17.01
INDIRECT   |       |               |               |               |          |       |      |      | 2.30|  2.33|  5.36
TOTAL      |       |               |               |               |          |       |      |      | 9.60|  2.33| 22.37


15     HELENA VOTECH
   AVIONICS
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST           |COST           |               |FACULTY   |CR HRS |INDEX |INDEX|BASIS|TC FTE|COST/H
**************************************************************************************************************
     5314  |  1.03 |     22,083.00|         680.00|      22,763.00| 3,302.91|  3,402|  .64| 3.82|      |       |
**************************************************************************************************************
COST/CT.HR.|       |          6.49 |            .19|           6.68|          |       |      |      |      |       |
**************************************************************************************************************
DIRECT     |       |               |               |               |          |       |      |      |64.50|  2.17|140.83
INDIRECT   |       |               |               |               |          |       |      |      | 1.50|  2.17|  4.12
TOTAL      |       |               |               |               |          |       |      |      |66.20|  2.17|144.56
```

# MISSOULA

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16     MISCELLA VOTECH
   ALLIED HEALTH
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST      |FYFTE     |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST          |COST          |                |FACULTY   |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
------------------------------------------------------------------------------------------------------------------
     5200  |   .00 |   69,421.00|     23,283.00|      92,704.00|       .00| 72,000|14.22|10.94|      |      |
------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |         .96 |          .32|           1.28|          |       |     |     |      |      |
------------------------------------------------------------------------------------------------------------------
DIRECT     |       |             |             |               |          |       |     |     | 9.60|  2.67| 25.63
INDIRECT   |       |             |             |               |          |       |     |     | 3.20|  2.67|  8.54
TOTAL      |       |             |             |               |          |       |     |     |12.80|  2.67| 34.18


16     MISCELLA VOTECH
   AVIATION
DISCIPLINE |FYFTE  |DIRECT        |INDIRECT      |TOTAL COST      |FYFTE     |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST          |COST          |                |FACULTY   |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
------------------------------------------------------------------------------------------------------------------
     5302  |   .00 |   59,770.00|      9,346.00|      69,116.00|       .00| 28,813| 5.69| 9.42|      |      |
------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |        2.07 |          .32|           2.39|          |       |     |     |      |      |
------------------------------------------------------------------------------------------------------------------
DIRECT     |       |             |             |               |          |       |     |     |20.70|  2.00| 41.40
INDIRECT   |       |             |             |               |          |       |     |     | 3.20|  2.00|  6.40
TOTAL      |       |             |             |               |          |       |     |     |23.50|  2.00| 47.80
```

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16      MISSCLLA VCTECH
  BLSINESS CCCUPATIONS
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT      ITCTAL CCST      IFYFTE      ISTLDENTISCH  I RA   I WEEKIWK SCHITOTAL
SUB CODE   IFACULTYICCST            ICCST          I                IFACULTY    ICR HRS IINDEXIINDEXIBASISITC FTEICOST/H
---------------------------------------------------------------------------------------------------------------------
     5.C1  I   .CC I     97,374.00I     34,C28.CCI     131,1C2.C0I         .CCI1C4,993I2C.73I15.29I      I       I
---------------------------------------------------------------------------------------------------------------------
CCST/CT.HR.I       I           .92 I           .32I            1.24I          I         I      I      I      I       I
---------------------------------------------------------------------------------------------------------------------
DIRECT     I       I                I               I                I           I         I      I      I 9.2CI  1.67I 15.36
INDIRECT   I       I                I               I                I           I         I      I      I 3.2CI  1.67I  5.34
TCTAL      I       I                I               I                I           I         I      I      I12.4CI  1.67I 20.71


16      MISSCLLA VCTECH
  CCMMUNICATICNS
DISCIPLINE IFYFTE  IDIRECT          IINDIRECT      ITCTAL CCST      IFYFTE      ISTUDENTISCH  I RA   I WEEKIWK SCHITCTAL
SUB CCDE   IFACULTYICCST            ICCST          I                IFACULTY    ICR HRS IINDEXIINDEXIBASISITC FTEICOST/H
---------------------------------------------------------------------------------------------------------------------
     15.CC I   .CC I     46,122.00I     18,6C2.CCI      64,724.C0I         .C0I 57,384I11.33I 7.27I      I       I
---------------------------------------------------------------------------------------------------------------------
CCST/CT.HR.I       I           .80 I           .32I            1.12I          I         I      I      I      I       I
---------------------------------------------------------------------------------------------------------------------
DIRECT     I       I                I               I                I           I         I      I      I 8.CCI  2.CCI 16.C0
INDIRECT   I       I                I               I                I           I         I      I      I 3.2CI  2.C0I  6.40
TCTAL      I       I                I               I                I           I         I      I      I11.2CI  2.C0I 22.40
```

```
16      MISSOULA VOTECH
   DATA PROCESSING
DISCIPLINE |FYFTE  |DIRECT           |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST             |COST                           |FACULTY   |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
------------------------------------------------------------------------------------------------------------------------
     5101  |   .00 |     58,047.00|     7,750.00|     65,797.00|          .00| 23,852| 4.72| 9.15|     |      |
------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          2.42 |            .32|          2.74|            |       |     |     |     |      |
------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |               |              |            |       |     |     |24.20|  1.67| 40.41
INDIRECT   |       |               |               |              |            |       |     |     | 3.20|  1.67|  5.34
TOTAL      |       |               |               |              |            |       |     |     |27.40|  1.67| 45.76


16      MISSOULA VOTECH
   DISTRIBUTIVE OCCUPATIONS
DISCIPLINE |FYFTE  |DIRECT           |INDIRECT       |TOTAL COST     |FYFTE     |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST             |COST           |               |FACULTY   |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
------------------------------------------------------------------------------------------------------------------------
     5004  |   .00 |     39,032.00|    12,144.00|     51,174.00|          .00| 37,430| 7.39| 6.15|     |      |
------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          1.04 |            .32|          1.36|            |       |     |     |     |      |
------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |               |              |            |       |     |     |10.40|  1.67| 17.37
INDIRECT   |       |               |               |              |            |       |     |     | 3.20|  1.67|  5.34
TOTAL      |       |               |               |              |            |       |     |     |13.60|  1.67| 22.71
```

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16      MISSOULA VOTECH
  ELECTROMECHANICAL TECHNOLOGY
DISCIPLINE |FYFTE  |DIRECT             |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST               |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
-----------------------------------------------------------------------------------------------------------------------------
    5312   |   .00 |     39,125.00|     13,306.00|       52,431.00|          .00| 41,040| 8.10| 6.10|          |      |
-----------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |            .95 |           .32|            1.27|             |       |     |     |          |      |
-----------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |                |              |                |             |       |     |     |  9.50|   1.67| 15.87
INDIRECT   |       |                |              |                |             |       |     |     |  3.20|   1.67|  5.34
TOTAL      |       |                |              |                |             |       |     |     | 12.70|   1.67| 21.21


16      MISSOULA VOTECH
  FORESTRY
DISCIPLINE |FYFTE  |DIRECT             |INDIRECT        |TOTAL COST      |FYFTE     |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST               |COST            |                |FACULTY   |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
-----------------------------------------------------------------------------------------------------------------------------
    5403   |   .00 |     52,811.00|     13,063.00|       65,874.00|          .00| 40,292| 7.95| 8.32|          |      |
-----------------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |           1.31 |           .32|            1.63|             |       |     |     |          |      |
-----------------------------------------------------------------------------------------------------------------------------
DIRECT     |       |                |              |                |             |       |     |     | 13.10|   2.00| 26.20
INDIRECT   |       |                |              |                |             |       |     |     |  3.20|   2.00|  6.40
TOTAL      |       |                |              |                |             |       |     |     | 16.30|   2.00| 32.60
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16      MISSOULA VOTECH
  HEAVY EQUIPMENT
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT      |TOTAL COST    |FYFTE    |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST           |COST          |              |FACULTY  |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
----------------------------------------------------------------------------------------------------------------------
    5327   |   .00 |   109,617.00|    15,413.00|   125,030.00|       .00| 47,548|  9.39|17.27|      |      |
----------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          2.30 |          .32|         2.62|          |       |      |      |      |      |
----------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |             |             |          |       |      |      |23.00|  2.00| 46.00
INDIRECT   |       |               |             |             |          |       |      |      | 3.20|  2.00|  6.40
TOTAL      |       |               |             |             |          |       |      |      |26.20|  2.00| 52.40


16      MISSOULA VOTECH
  HEAVY TRUCK MECHANICS
DISCIPLINE |FYFTE  |DIRECT         |INDIRECT      |TOTAL COST    |FYFTE    |STUDENT|SCH   | RA   | WEEK|WK SCH|TOTAL
SUB CODE   |FACULTY|COST           |COST          |              |FACULTY  |CR HRS |INDEX|INDEX|BASIS|TC FTE|COST/H
----------------------------------------------------------------------------------------------------------------------
    5329   |   .00 |    24,402.00|     5,812.00|    30,214.00|       .00| 17,91 |  3.54| 3.84|      |      |
----------------------------------------------------------------------------------------------------------------------
COST/CT.HR.|       |          1.36 |          .32|         1.68|          |       |      |      |      |      |
----------------------------------------------------------------------------------------------------------------------
DIRECT     |       |               |             |             |          |       |      |      |13.60|  2.00| 27.20
INDIRECT   |       |               |             |             |          |       |      |      | 3.20|  2.00|  6.40
TOTAL      |       |               |             |             |          |       |      |      |16.80|  2.00| 33.60
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16      MISSOULA VOTECH
  SMALL ENGINE MECHANICS
DISCIPLINE  IFYFTE  IDIRECT           IINDIRECT        ITOTAL COST      IFYFTE     ISTUDENTISCH  I RA   I WEEKIWK SCHITOTAL
SUB CODE    IFACULTYICOST             ICOST            I                IFACULTY   ICR HRS  IINDEXIINDEXIBASISITC FTEICOST/H
------------------------------------------------------------------------------------------------------------------------------
     5020   I   .00  I     17,608.00I       5,291.00I       22,899.00I        .00I 16,304I 3.22I 2.77I      I        I
------------------------------------------------------------------------------------------------------------------------------
COST/CT HR.I         I          1.07 I             .32I            1.39I           I        I     I     I      I        I
------------------------------------------------------------------------------------------------------------------------------
DIRECT      I        I               I                I                I           I        I     I     I10.70I   2.00I 21.40
INDIRECT    I        I               I                I                I           I        I     I     I 3.20I   2.00I  6.40
TOTAL       I        I               I                I                I           I        I     I     I13.50I   2.00I 27.80


1       MISSOULA VOTECH
  WELDING
DISCIPLINE  IFYFTE  IDIRECT           IINDIRECT        ITOTAL COST      IFYFTE     ISTUDENTISCH  I RA   I WEEKIWK SCHITOTAL
SUB CODE    IFACULTYICOST             ICOST            I                IFACULTY   ICR HRS  IINDEXIINDEXIBASISITC FTEICOST/H
------------------------------------------------------------------------------------------------------------------------------
     5203   I   .00  I     21,700.00I       6,153.00I       27,853.00I        .00I 18,964I 3.74I 3.42I      I        I
------------------------------------------------------------------------------------------------------------------------------
COST/CT HR.I         I          1.14 I             .32I            1.46I           I        I     I     I      I        I
------------------------------------------------------------------------------------------------------------------------------
DIRECT      I        I               I                I                I           I        I     I     I11.40I   2.00I 22.80
INDIRECT    I        I               I                I                I           I        I     I     I 3.20I   2.00I  6.40
TOTAL       I        I               I                I                I           I        I     I     I14.60I   2.00I 29.20
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# SECTION III

# USES AND MISUSES OF COST INFORMATION

## USES AND MISUSES OF COST INFORMATION

> "Provide a statement concerning the manner in which cost information should be used, displayed and released and appropriate cautions regarding the misuse of such information."

In recent years, institutions of higher education have been faced with increasing demands for vast amounts of institutional management data. This increased demand for more data has been precipitated, in part, by the public's demand for greater "accountability" in higher education.

The cognomens that were used to reflect the public's concern about the soaring costs of higher education were many and included such terms and phrases as: cost-benefit analysis, input-output analysis, fiscal responsibility, better management information systems, cost effectiveness, etc.

It became readily apparent that institutions within higher education were ill-equipped to furnish the type of management data that was needed in order to satisfy the public's thirst for more information. This inability to respond in a timely fashion to what the public or legislators perceived to be rather simple questions, i.e., "What does it cost?" tended to confirm their suspicions that the management house of higher education was not in order.

While such reluctance or inability to respond on the part of institutions was interpreted as an indication of guilt, the more probable truth was that questions relating to the management of higher education had never before been asked. The typical university had grown through the decades with the concensus that its products were of unquestionable worth to society--that expanding the university's output at any reasonable cost was the obvious course of action--and that it was "given" or assumed to be fact that such institutions were well managed internally. In light of the recent widespread financial crunch that has prevailed in higher education, accompanied by a management revolution of sorts, the public jury has not yet concluded whether the foregoing statement presents a valid picture of higher education.

There is ample evidence that institutions within higher education have been tooling up so as to be able to respond in a postive fashion to the increasing demands of accountability. Organizations and centers similar to the National Center for Higher Education Management Systems (NCHEMS) at Boulder, Colorado have been created to aid institutions in improving their management information capabilities. More recently, the federal government sponsored a National Commission on the Financing of Postsecondary Education. As part of the Commission's overall charge, it published a proposal entitled: Interim National Standard Procedures for Deriving Per-Student Costs in Postsecondary Educational Institutions.

This publication was not in print at the time the Budgetary and Fiscal Committee designed the agreed upon methodology that was used in responding to Charge 2. However, a subsequent review and comparison of the national commission's procedures with our Committee's selected methodology revealed no material deviations in costing principles. The national commission's recommendations focused their emphasis on the direct costs of instruction rather than the indirect costs. Our committee also placed the primary emphasis on those costs that are more easily identified as being directly associated with instructional activity.

This is not to say that both the national commission's procedures as well as our own committee's methodology are without serious shortcomings.

The national commission noted the following shortcomings in its recommendation for adoption of interim national cost procedures:

1. That the cost data could be used for inappropriate and misleading comparisons.

2. That data necessary for meaningful interpretation of figures on costs per student is not available.

3. That the figures indicate the cost of the average student, not the cost of additional students.

4. That present procedures are not valid for community colleges which mix vocational and academic instruction or for major universities which mix instruction and research.

5. That adoption of a standard unit of educational production, such as the credit hour, could create a barrier to innovation and flexibility.[1]

The United States Education Commissioner, Mr. John Ottina criticized the national commission's findings in a report submitted to the House and Senate. His comments in part are as follows:

> Public concern for the effectiveness of higher education is rightly summed up in the word "accountability"--a concern that the output of higher education in terms of educated men and women justifies the input in terms of public dollars spent. But in between dollar input and educational outcome the educational process itself occurs, and it is a dangerous illusion to suppose that close regulation of this process through input or output controls can take place without dangerously changing or restricting the nature of the educational process. Indeed, the commission notes that severe controls on inputs could have the effect of stifling innovation.
>
> The notion of uniform cost standards suggests an effort to categorize the immediate outputs of higher education in terms of degrees or course units and then to trace back and

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[1] The Chronicle of Higher Education. Volume VIII, Number 29, April 22, 1974, Page 4.

> control the resources which have been employed in producing them. There is no reason to suppose that similar outputs--specific degrees for instance--either can or should reflect genuinely similar educational goals or processes for all students who seek them. Neither is there any reason to suppose that all students require the same inputs to achieve similar educational goals.
>
> It is in this context that we see some of the difficulties encountered by the commission in devising cost standards. The costs of producing nominally similar educational outputs can differ widely. Some educational programs, for example, seek to make up deficiencies in their students' prior education at the same time they take them to the point of earning a degree. This can properly involve higher costs. Other programs make a deliberate investment in the talents of unusually gifted students. Here, also, higher costs may be entirely proper.
>
> Of course, changes in unit costs should be monitored closely by institutions as a function of internal management. Conscious choices have been and should be made in deciding whether to cut back resources going into programs with declining enrollments. But these choices should rest with the educational institution itself. A decision not to reduce resources proportionally may reflect entirely legitimate notions of accountability--the freedom of the university to maintain its reservoirs of knowledge and expertise through periods of popularity and unpopularity alike...[2]

Members of the Budgetary and Fiscal Committee discovered many instances where the cost information was incompatible or possibly even misleading. The following misgivings are not intended to be an all-inclusive list but some of the committee's reservations should be mentioned.

1. In the case of the universities, state colleges and community colleges, the student credit hour was used as the most appropriate output indicator for instructional costs. The student credit hour attempts to reflect the educational worth of a course. The various degree requirements are usually stated in terms of completed credit hours. Nevertheless, the credit hour does not reflect the actual classroom time that may be required on the part of the instructor or the student. This is especially true for the natural science disciplines which require, in some instances, substantial laboratory work. It would also totally ignore all remedial course workloads where the student is taking possibly five contact hours a week but receiving zero credit. The faculty cost of teaching remedial courses would be charged against the departments credit hour producing courses thus tending to overstate the actual costs and understating the faculty workload.

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[2] Higher Education and National Affairs. Volume XXIII, Number 15, April 12, 1974, Page 4.

The vocational-technical schools do not have a credit hour concept but rather function solely on student classroom contact hours. The methodology for costing the various vocational disciplines was modified accordingly to accommodate the vocational-technical schools. The normal contact hour per week for a vo-tech student often exceeds 30 hours per week as compared to the normal credit hour of a college student of 15 credit hours per week.

The national commission most aptly pointed out that cost data comparisons between academic disciplines that are conveying knowledge via the lecture method (or similar delivery approach) are not comparable to vo-tech disciplines that are concerned with the teaching of technical skills. The ability of a vo-tech student to learn how to properly weld a seam is more directly a function of time and practice than that of a student who is trying to grasp the scientific theory of relativity via the classroom lecture.

There is some question whether either the credit hour or the contact hour is an appropriate output indicator. A valid argument could be made that the credit hour or contact hour are inputs rather than outputs. Weathersby states:

> Currently, the data available on a statewide level are mainly concerned with input accountability instead of output productivity. Faculty work load, space utilization, and support ratios are all input measures which supplement the vast amounts of financial accounting data that are required by state and federal fiscal control agencies. There are very few measures of output that are widely recognized and accepted; therefore, there are very few data available at any level on the outputs of postsecondary education. However, without output measures, statewide and national planners literally cannot allocate resources in a manner that maximizes the benefits of higher education. Consequently, without the assurance that they are able to affect the provision of the desired outputs, interinstitutional planners have no option but to minimize the costs of inputs until institutional managers can demonstrate some diminution in the quality or quantity of outputs. This frustration, in turn, reinforces state and federal demands for more detailed input data, because it is perceived that increased control over resource use is the only path available for increased educational efficiency.[3]

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[3] Statewide Planning for Postsecondary Education. National Center for Higher Education Management Systems at WICHE. Edited by: George B. Weathersby and Lyman A. Glenny, Page 76.

2. The practical difficulties of assigning costs to instructional activity centers pose a complex problem because of the multitude of joint costs/joint product outputs. This problem is particularly acute in trying to assign the student credit hours to individual faculty so that the instructional cost by level can be determined. In instances where team teaching or teaching assistants are employed, many different faculty are involved in teaching the same course. For the purpose of costing out the curriculum, the student credit hours must be assigned to the individual faculty salary cost, This was accomplished through an arbitrary allocation process of which the validity is questionable.

   When taken singularly, not any one of these difficulties would appear to make a material difference in cost outcomes. However, the joint-cost allocation problems were so numerous that when all of the imperfections are combined into the final total, the resulting cost distortion could be materially misleading to the lay reader.

   The caveat of the national commission stated that its costing procedures were probably not valid for the universities whose role would involve research. Since it is virtually impossible to segregate the joint costs of libraries, physical plant and administrative costs into the areas of organized research and public service, the committee methodology assigned all of the indirect institutional costs to instruction. Undoubtedly, this approach overstates the cost of instruction in the two universities and at the Montana College of Mineral Science and Technology.

3. The inability of the cost data to reflect the marginal costs of greater (or fewer) students seriously limits the usefulness of the data. The economists' traditional marginal cost curve cannot be defined or constructed using the raw data that is available from the study. If the marginal cost curve could be defined, it would vary from institution to institution due to the varying facility constraints, faculty load policies, and the variations in the mix of academic disciplines among the institutions. The presence of a well defined marginal cost curve would not alone solve the problem of determining optimum levels of efficiency. There is a lack of an external marketing mechanism that can price the educational outputs taking into consideration the variations in the quality of the product (as is the case with bricks or board feet of lumber). This makes it all but impossible to determine the optimum level of inputs needed to achieve a given level of educational output. Thus the costs reveal little in terms of measuring efficiency.

In spite of the stated misgivings, the cost data has some redeeming management value. The costs provide a rough gauge index that relates the internal allocation of dollars to indices of instructional output. Institutional managers can quickly focus on any academic disciplines which fall outside the normal cost parameters that are expected, i.e., economics usually costs less than engineering. While the cost data is not conclusive in itself--it does require that the academic administrator look deeper into the matter to see if such cost deviations are justifiable in view of the circumstances. This process forces the hard questions to be asked.

Institutions within postsecondary education characteristically rely on the concept of participatory management in relating to budget and curriculum. The availability of this type of data enhances the "internal market mechanism: when decisions involving budgetary priorities and internal allocations of funds have to be determined. In an era when the financial resources have been scarce, administrators, deans' councils, and faculty budgetary committees have looked hard to find reasons to justify more departmental dollars for their own particular area. Quite often this "hard look" takes them into other departmental budgets to see if there is a possibility of an internal misallocation of funds. This internal cutthroat budgeting process may be painful--but it does reduce the possibility of gross inequities or wastes going undetected. In addition, the limitations of the proper uses of the cost data are better understood by those within the institution. Thus the data is not subject to gross misinterpretation or management abuse.

The projected leveling off of student enrollments through the seventies and the expected enrollment drops of the eighties will require that extensive curriculum reviews be made on a continuing basis. If the inefficient programs are not weeded out they will become a financial drain on the institution's ability to maintain the desired quality in the other academic disciplines.

The program costs will be one of the management tools that will be needed to accomplish this task. For this reason alone, it will be desirable to maintain and improve the program costing framework.

# SECTION IV

# DISCUSSION OF FACILITIES PLANNING AND BUDGETING PROCEDURES

# SUMMARY OF PROCEDURES FOR FACILITIES BUDGET DEVELOPMENT AND REVIEW

During the past decade, units of higher education in the State of Montana have been heavily engaged in comprehensive facilities planning. The endeavor has involved a determination by each institution of just what space exists, to what extent it is being used, and how much more space, if any, will be needed in the future. Forms, classifications, and methodology have been standardized in order to assure a reliable and continuing source of information. The impact of the availability of such information upon allocation of funds at all levels is unquestioned. For example, the Higher Education Facilities Act of 1963 requires physical inventory data as a part of all requests for federal building funds.

The uniform facilities planning process at each of the higher education units in Montana essentially consists of the following three parts:

## I. Physical Facilities Inventory

Through use of standard forms and definitions, each institution maintains a physical inventory of all space. Within each building, the subject field, room type, number of student stations, number of square feet, and general condition of each room is recorded. The entire facilities inventory system is computerized and programs have been written to appropriately manipulate the data. The facilities inventory represents the primary data base for space planning and facilities budget development.

## II. Room Utilization Study

On an annual basis, each unit performs a Room Utilization Study in which the usage of the institution's classrooms and class laboratories (teaching labs) is recorded. For purposes of this study, a particular amount of use has been predetermined to constitute a complete or 100 percent utilization for each type of facility. The extent of utilization of each facility is then expressed in percentage terms of full utilization. The predetermined rates of use, as set forth by the Montana Commission for the Higher Education Facilities Act of 1963, are as follows:

100% utilization for classrooms = 30 hours of use per week at 60% student station occupancy or 18 hours of use per week per student station.

100% utilization for class laboratories = 20 hours of use per week at 80% student station occupancy or 16 hours of use per week per student station.

Room Utilization Studies lend themselves best to facilities used for specific activities on a continuing basis. Study results are extremely informative in that they identify:

1. Changes in overall space utilization relative to changes in enrollment level.
2. Shifts in enrollment distribution patterns.
3. Peak instructional demand periods.
4. Relative functional suitability of space.

## III. Space Analysis

On a biennial basis, each institution conducts a Space Analysis Study. The study represents a statistical analysis of facilities data to determine the space needs of the institution both presently and prospectively. The general philosophy of the Space Analysis concept is that the physical facilities of an institution of higher education can be grouped into categories. These categories are referred to as the "building blocks" of the institution, and for each of the major "building blocks" there exists an index for determining the amount of space required. The total amount of space required will depend upon enrollment, educational activity, and field of study.

The index referred to above can be in the form of either a space factor or a space standard. Such factors and standards are applied to inventory and enrollment projection data to determine at what time and how much of what kind of space is needed. The space factors and standards employed in the Space Analysis were originally developed by California, Illinois, Michigan, and Oklahoma but have subsequently been adopted by Montana, as well as by many other states, as the official factors and standards to be used for space planning purposes.

The usefulness of Space Analysis data at the institutional, state, and federal level is apparent. Requests for funding of physical facilities projects are more apt to fare well at any level if substantiated by reliable and pertinent data. An additional benefit is that there is available at the institutional level quantitative data upon which to base decisions concerning priorities within the institution itself.

Once the utilization and space analysis studies have been prepared and reviewed, the information generated through this planning process is translated into a building program. Both the allocation of existing space and the request for construction of new space is determined by reference to priorities and needs manifest by the space analysis. The same data produced during the planning process to formulate the building program is also used to substantiate requests before appropriate legislative committees.

# SUMMARY OF PROCEDURES FOR OPERATING BUDGET DEVELOPMENT AND REVIEW

## MONTANA UNIVERSITY SYSTEM - A BRIEF HISTORY:[1]

The budgetary process within the Montana University System has been continually undergoing transitional changes over the past decade. Although the era of the 1960's started off with a severe financial austerity program, the burgeoning student enrollments that soon followed helped to reshape the image of higher education in the minds of the public and the Montana legislature. In addition, higher education was still riding the crest of a wave created by a tremendous out-pouring of federal programs which were aimed at expanding America's knowledge and achievements in science and space technology. This educational renaissance of sorts, has commonly been referred to as the post-sputnik era.

The greatest concerns of both the academic and political planners were focused on how to accommodate the rapid growth in enrollments. Facility planning and construction received the major emphasis at both the federal and state level. Academic programs had to be expanded in spite of the existing faculty manpower shortages. Governance frameworks were not the subject of much debate and the now often heard term "accountability", as used within the context of its current inference, was a "moon landing" away.

In the mid 60's, the budgeting process within the university system was, for the most part, totally decentralized. Inter-unit coordinating frameworks and relationships existed to some extent on a somewhat voluntary basis. There was a reason for this laissez-faire attitude on the part of institutional administrators towards inter-unit cooperation. The positive atmosphere towards higher education that prevailed in the legislative arena created no real need for the institutions to bind together in a united front as there appeared to be no ominous threats on the horizon.

However, there were indications by the late 1960's that the going was to get rougher in the near future for higher education. Montana's economic stagnation was taking its toll on the ability of the legislature to raise the necessary revenues to fund the states expanding needs. At the federal level, the Viet-Nam conflict was draining the federal emphasis of the post-sputnik era and creating a type of campus unrest that left many Montana citizens with an unsettled or downright hostile attitude towards higher education.

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[1] It would be virtually impossible to speak to all of the factors pertaining to the Budgetary and Fiscal charges without a recap of the history behind the processes and procedures. Relating such a history undoubtedly requires the incorporation of many individual perspectives and viewpoints that may not necessarily be shared by the whole committee. The following historical perspectives were provided by the chairman of the Budgetary and Fiscal Committee (who assumes responsibility for its content) and the representative of the Vocational-Technical Centers.

In spite of the fact that the mid 1960's appeared to be successful legislative funding years, it had become apparent to the university or college president that his institution was losing ground when all factors were taken into consideration.[1] There were not only the student enrollment and inflation factors to consider; all institutions were trying to maintain a program expenditure base that contained a much broader mix of academic disciplines--the quality of which was at stake.

Actual enrollment growth had outstripped all projections. For instance, the 1970-71 fiscal year budget was based on a projected enrollment of 21,125 full time equivalent students. However, the enrollment for that year was 23,657 full time equivalent students or 2,532 students more than expected.[2] These students entered the pipeline virtually unfunded from state revenue sources. Absorbing that number of students would be nearly equivalent to absorbing the current enrollments of Northern Montana College, Western Montana College, and Montana College of Mineral Science and Technology combined.

This changing complexion of the external environment brought about internal transitions within the university system in the late 1960's and early 1970's. The inter-unit coordinating councils and committees grew somewhat more cohesive in nature as the institutional administrators and faculty sought solutions to their impending difficulties. Although the budgeting process was still decentralized, through greater coordination, the formula budgets were modified to better reflect: student enrollment trends by level of instruction, staffing patterns, faculty salary surveys, and operational ratios.

Nevertheless, the student enrollment overloads, accompanied by the inadequate funding of the 1960's, had taken their toll on the formula funding process. By the time the 1971 legislative session convened, the "dollar catchup" factor had grown so great that the formula driven budget could not generate enough credibility to warrant the formal budget endorsement from the Board of Regents, let alone the legislature. The total dollar gap in the 1971 budget request between the unendorsed Regents' request and the executive budget request was over $11 million.[3]

The general attitude of the Montana public was mirrored by the 42nd legislative assembly--the key slogan was "Do not increase our taxes." The resulting legislative debate over how to generate additional state revenues backlashed. The result was a severe financial crunch affecting all levels and institutions of the university system. In fact, the total state general fund portion (which constitutes the taxpayers major contribution to education) of the six institutions operating budgets actually declined for both years of the next biennial budget. Thus the total budgetary expenditures for the six educational units increased by only 2.5% for the year following the 1971 legislative session. This increase was primarily generated from increasing the student tuition by over 17 percent.[1]

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[1] This statement is partially confirmed by the analysis presented in Charge #1.

[2] Material For Legislative Budget Hearing, Office of the Executive Secretary, January 21, 1971, Exhibit #5.

[3] Material For Legislative Budget Hearing, Office of the Executive Secretary, January 21, 1971 (schedule of program expenditures)

The institutions were left to struggle internally with the worst financial setback in more than a decade. Unfortunately, the 1971 financial crisis was immediately followed by an enrollment crisis. Just as the institutions were forced to become more dependent on student fees as a revenue source for operating budgets, the students' tendency to matriculate diminished. The state colleges were hit the hardest by the enrollment declines but even the universities became concerned.

The change from a bull-market enrollment upturn to a bear-market downturn revealed the first signs of major weakness in the decentralized budgeting process. The inter-unit Council of Presidents was not equipped to handle the necessary program reviews and possible cutbacks--nor was it structured to assess the equity positions of each institution in relation to the possible need for reallocation of financial resources among institutions. The presidents felt they were not hired to liquidate overnight the reservoirs of expertise and programs that took years to build. Besides, no definite trends or reasons had been identified that would indicate their problems were anything other than short-run difficulties.

The difficulties arose in preparing for the 1973 legislative session. Nearly a dozen different formula models were compiled in preparation for submission of the next biennium budget. Each formula model failed to achieve a harmonious accord with the Council. It was all but impossible to create a uniform model that would address the various situations that each institution had experienced in terms of the enrollment declines. Finally, the Board of Regents agreed to a compromise procedure that did not attempt to address equity and submitted it to the Executive Branch for review in September of 1972.

The technicians within the Executive Branch had constructed their own funding approach for the university system and unilaterally adopted their own version for inclusion into the Executive Budget for the 1973 session.

As it turned out, the enrollment projections that both the university and the executive branch were predicated upon did not materialize--voiding the credibility of either approach.

What made matters worse was the fact that the university system faced the threat of additional financial cutbacks from an already depleted expenditure base as a result of the previous legislative session. While the previous legislature chose to ignore the student enrollment overload that existed in 1971, there were indications that the 1973 legislature was going to further deflate the current expenditure base because of the current enrollment declines that had occurred.

The Board of Regents convened just prior to the start of the 1973 legislative session to take inventory of the serious financial situation facing the university system. At that meeting, the Regents adopted a new budgetary posture and methodology.[2] It was designed to address the decreasing enrollments and hopefully "open the door" to the legislative finance committees so the Regents could air their concerns about the financial dilemma of the institutions. The Regents' revised budget request was conservative and did not have the formal endorsement or enthusiastic support of the inter-unit Council of Presidents.

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[1] Office of the Executive Secretary, op. cit.

[2] Material for Legislative Budget Hearing, 43rd Legislative Session, Office of the Executive Secretary, January, 1973.

There was no doubt that the Regents' budget was designed to "minimize" the anticipated financial setback rather than to address equity problems or to recover any financial ground that was lost in previous legislative sessions. The overriding factor in the Regents' approach was to attempt to achieve enough credibility to not only provide the requested funds but also to convince the legislature that a comprehensive look into post-secondary education was needed.

As the 1973 session drew to a close, the Regents' budgetary position gained the necessary momentum and they were provided with nearly all the money they had requested. It is most probable that their expressed concerns and frustrations also contributed to the creation of the Blue Ribbon study.

## THE NEW CONSTITUTION:

The new Montana constitution mandated a restructuring of the governance apparatus for the university system. The history of its inherent strengths or weaknesses has not yet unfolded, only the anticipated impact can be surmised.

Under the Commissioner form of governance, the emphasis is undoubtedly weighted to stronger centralized coordination and authority in all areas of governance. This is evidenced by board item 2-901-R0973 which spells out the Commissioner's duties. Sections (2) and (4) of the board item which directly or indirectly relate to the budgetary and fiscal process read as follows:

> (2) Exercise control, consonant with general Board policies, over inter-unit matters, including those pertaining to budgets, curriculum, research and extension activities. It is the intent of this provision that each unit president act as chief executive officer of his unit, subject to provisions of the law and policies of the Board, but that the Commissioner control inter-unit matters in the interests of providing a unified and integrated University System. Any decision of the Commissioner under this provision is subject to appeal to the Board of Regents, which may reverse, modify, or concur in the decision of the Commissioner. The status of the Commissioner shall be considered on a level equal to that of the presidents, except that he shall be regarded as the agent of the Board in securing, through the presidents, the implementation and observance of Board policy. In a dispute between the Commissioner and a president respecting the correct interpretation of Board policy, the Commissioner's determination shall prevail, but shall be subject to appeal by the president to the Board.
>
> (4) Prepare for the Board a suggested allocation of state appropriations to the units of the University System. This suggested allocation shall be accompanied by a statement of

the basis on which it is to be determined. Budget requests approved by the Board shall be presented to the Department of Administration and to the Legislature by the Commissioner.

In addition, board item 2-001-R0973 relating to institutional guidelines for curriculum proposals has a direct relationship to post-budget review and program cost analysis. It states:

> FURTHER THAT its existing programs be reviewed on a regular basis by each unit, and that the Commissioner of Higher Education initiate and coordinate such reviews of existing programs as he deems appropriate and necessary. The Commissioner shall report his findings to the Board.

## THE COMMUNITY COLLEGES:

Prior to the 1971 legislative session, Montana's three community colleges received the state general fund portion of their budgets through the public school foundation program. Essentially they were financed in the same manner as high school districts using the "average number belonging" (ANB) student funding formulas.

While there existed some degree of coordination with the Superintendent of Public Instruction's Office in Helena for many of the community college programs, the primary governance rested with the local community college boards of trustees. The Higher Education Facilities Act of 1963 provided federal assistance for the community colleges as well as the university system. The planning and space studies that were required under the Act were extremely comprehensive in nature.

In order for the community colleges, state colleges (both public and private) and universities to comply with the requirements of establishing a uniform facilities planning model, a broad inter-institutional structure had to be established.

The efforts of this coordinating mechanism resulted in other spin-off joint ventures between institutions within the university system and the community colleges. Although the federal emphasis on facility planning has subsided, the inter-unit coordinating committees still function together on projects of common interest.

The 1971 legislature removed the community colleges from the school foundation program and passed a statuatory mechanism that incorporated community colleges partially under the jurisdiction of the Board of Regents.

The ANB funding formulas under the school foundation program did not provide funds for students over 21 years old enrolled in the community college system. Such a funding formula was hardly consistent with the much broader role that the community colleges were providing in their districts. The new law also provided for a statewide Coordinator of Community Colleges that would serve as a centralized coordinating agent between the colleges, regents and the legislature. This position has remained unfunded since the passage of the community college act.

The community colleges transition into quasi-state agency status has not been without difficulty. The budgetary and fiscal policies relating to Board of Regents' powers and duties have tended to overlap with the legal powers of the local boards.

Only recently did the Board of Regents take action on spelling out their jurisdiction on these matters. Board Item 4-004-R0474, Division of Governance Responsibilities, Montana Community Colleges, Section II, Budgetary and Fiscal Matters, states:

A. The Board of Regents will -
   1. formulate uniform policies on budgeting and record-keeping,
   2. review annual general fund budgets adopted by the boards of trustees of community college districts and
   3. approve, with or without adjustment, and recommend biennial and supplemental budgets to the governor for submission to the State Legislature.

The boards of trustees of community college districts will -

1. adopt an annual general fund budget,
2. recommend biennial budgets to the Board of Regents,
3. accept, on behalf of the districts, gifts, legacies and levies, subject to the conditions imposed by the deed of the donor, or will of the testator, or without any conditions imposed,
4. accept funds from the Federal government or the State of Montana, their instrumentalities or any of their agencies in and of any one or more purposes or in maintaining and operating the community colleges,
5. submit an additional levy proposition to the electors of the districts if the general fund budget is in excess of the budget funded by the Legislature.

Since the Board of Regents' policy relating to community college governance is still in its infancy, there is not much more to speculate on at this writing.

VOCATIONAL-TECHNICAL CENTERS:

The budgetary process within the post-secondary vocational-technical center system is a story of the development of post-secondary vocational education. During the post-World War II era, very few school systems offered post-secondary vocational instruction. Financing was provided through the public school under the ANB funding formula which was allowed until the person reached the age of twenty-one. Under this assumption then, a high school district could have day students at the post high school level who could carry on additional learning with these funds. At best, this system accommodated very few people in Montana.

At the beginning of the 1960's, President Kennedy organized what was known as the "Panel of Consultants" to study the vocational and technical aspects of education and what it would accomplish for citizens of the United States. The results of this study showed that vocational education was under-funded at that particular time and had very low placement results. Certain recommendations made by the "Panel of Consultants" to the Congress of the United States resulted in such programs as the Manpower and Training Development Act of 1962, and the Vocational Education Act of 1963. With these matching funds and encouragement by the federal government, funding began to increase at the local level. However, it was still very shallow at the state level. As the pressure and need for post-secondary vocational-technical education continued to increase, more and more legislative work was done. In 1967, the rate for a between-county post-secondary vocational-education transfer student was increased to $400.00 instead of the $250.00 originally allowed for a transfer student at the high school level. This $400.00, together with the federal reimbursement funding (which was already derived from the attendance of the previous year), began to ease the problem and soon there was greater development for post-secondary vocational and technical education.

In 1969, House Bill #481 was written and introduced in that legislature. It was an enactment to insure support, coordination, and overall state growth and development of post-secondary vocational-technical education, as well as quality programming. It would place the program and budget approval under the State Board for Vocational Education and would stabilize expansion by leaving the center designation by the state board dependent on legislative direction. This act also designated that "tuition shall not be charged to any resident of the State of Montana by the governing board of any vocational-technical center." What this really meant was that the primary source of funding would be those funds specifically earmarked by legislative enactment or referendum by the people of Montana. County Commissioners of each county in which a post-secondary vocational-technical education center is located, were authorized to levy a tax not to exceed one mill on all taxable property, real and personal. Designated centers were also eligible to receive such funds from the federal government as the State Board for Vocational Education provided, pursuant to applicable acts of Congress. In order to procure budgets at each of these centers, it was necessary that each center develop a proposed budget outlining a program of work that it would intend to do, how it would go about doing it, how it intended to notify students, and how it would process the new educational system. Originally, the state director for vocational education and the five center directors would sit down and determine an overall plan, as well as each center's part in it. The resulting budgets were then approved budgets, which meant that they would be funded for the purposes outlined. Over the past five years, this process has become more and more complicated because the various centers have begun to develop characteristics of their own, a singular method of operation, and concern for their own future development and expansion.

Programmatic planning and development has evolved into a series of meetings calling for agreements on a give-and-take basis between centers to develop final budgets. At this writing, there is not an "Operations Manual" for center guidance.

## Facilities

Facilities have been provided with the agreement that the governing district would match funds for the first building accepted for that center; future buildings would be state financed. There has been a system established between the centers and the State Department of Public Instruction for an orderly rotation of construction that includes planning, site acceptance and improvement. Buildings in use are at Butte, Helena and Missoula. Buildings under construction are at Great Falls and Helena. The building in Great Falls is a matching grant building while the construction in Helena is a state-funded structure. This is the second state funded building--the first being in Missoula.

The new constitution enacted in 1972 placed the post-secondary vocational-technical centers under the State Board of Public Instruction, while other units of the post-secondary education system were placed under a new Board of Regents. Post-secondary vocational-technical centers then, have their governance under the Board of Trustees of their local district. Programming and budgeting is carried out under the State Board of Public Education.

# SECTION V

# RECOMMENDATIONS ON BUDGETING PROCESS

## RECOMMENDATIONS ON BUDGETING PROCESS

"Make recommendations, or alternative recommendations, for improvement of the budgeting process."

The history of the budgeting process, as outlined in the previous charge, reflects the fact that budgeting and budgeting processes (as they relate to financing education) are not "static" in nature. Since the process of education thrives in a state of "dynamic transition", it is only logical to assume the budgeting processes must also be able to respond to needed changes. The probable effect of treating the budgeting process as a "static art" would be to strangle the life substances from the educational processes that are of the most value to a free pluralistic society.

The recent demand for greater "accountability" in higher education has been met with increased emphasis directed towards the art of quantifying and analyzing input/output relationships or in designing complex quantitative budgetary resource models. There is no question that the state of the management art can be improved somewhat by designing better management tools. However, the large influx of quantitative technicians into the management arena can create other dangers.[1] Technicians rely on vast amounts of management data in order to demonstrate their talents. Their focus is usually oriented to the forms, formats, and data structures of "how" the educational task is performed rather than on the "substance" of education itself. The technicians, as well as the management data banks, are costly overhead items to absorb in a period of tight financial budgets. If resources cannot be expanded to cover these additional overhead costs, the chief administrator would have at the expense of substantive educational output, i.e., more instruction, research, public service, etc. Even if additional funds can be generated so as not to effect a substantive cutback in program level, any wise administrator would still have to weigh the "opportunity costs" of the management alternatives that are available to him before he establishes his priorities. With the foregoing caveats expressed, the committee's recommendations in regard to its response to the charge are not to be interpreted as being "static" and forever applicable. However, a given governance framework has to be assumed before some of the recommendations can be properly evaluated. For the purposes of the committee's recommendations the following assumptions were made:

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[1] The reader should be reminded that most members of the Budgetary and Fiscal Committee would fall under the broad categorical definition of "technician".

1. That the constitutional framework providing for the independent governance of postsecondary education would not be altered materially in the near future.

2. That the governing Board of Regents would continue to confirm upon the Commissioner, broad central authority in matters dealing with budgetary and fiscal policies.

Any recommendations pertaining to the future direction that Montana should follow in relation to budgetary and fiscal matters could not and should not be made without a review of the other 49 states. The Budgetary and Fiscal Committee is deeply indebted to Mr. Francis M. Gross for his doctoral dissertation, "A Comparative Analysis of the Existing Budget Formulas Used for Justifying Budget Requests or Allocating Funds for the Operating Expenses of State-Supported Colleges and Universities", completed in December of 1973.[1] The Gross study bears evidence that no one single method or budgeting approach has evolved that has received unanimous statewide support in all states.

The study reveals that:

> "Budget formulas were in use in 25 states. Twenty-one states applied formulas statewide, 23 states practiced zero-base budgeting while 2 states practiced incremental budgeting."[2]

The states that utilize formula budgets are contained on Table I. A brief description differentiating what is meant by zero-base budgeting versus incremental or current base budgeting follows.

ZERO-BASE BUDGETING:

"Zero-base" budgeting is a formula budgeting approach based on

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[1] Francis M. Gross, A Comparative Analysis of the Existing Budget Formulas Used for Justifying Budget Requests of Allocating Funds for the Operating Expenses of State-Supported Colleges and Universities. The university of Tennessee, Knoxville, Tennessee 37916, December, 1973.

[2] Ibid., Abstract, page 1.

## EXTENT TO WHICH BUDGET FORMULAS WERE UTILIZED BY STATES IN 1973 (1)

| State | Budget Formula Used | Budget Formula Not Used | State | Budget Formula Used | Budget Formula Not Used |
|---|---|---|---|---|---|
| Alabama | X | | Montana | | X |
| Alaska | | X | Nebraska | | X |
| Arizona | | X | Nevada | X | |
| Arkansas | X | | New Hampshire | | X |
| California | | X | New Jersey | X | |
| Colorado | X | | New Mexico | | X |
| Connecticut | | X | New York | X | |
| Deleware | | X | North Carolina | | X |
| Florida | X | | North Dakota | X | |
| Georgia | X | | Ohio | X | |
| Hawaii | | X | Oklahoma | X | |
| Idaho | | X | Oregon | | X |
| Illinois | | X | Pennsylvania | X | |
| Indiana | | X | Rhode Island | | X |
| Iowa | | X | South Carolina | X | |
| Kansas | | X | South Dakota | X | |
| Kentucky | | X | Tennessee | X | |
| Louisiana | X | | Texas | X | |
| Maine | | X | Utah | | X |
| Maryland | X | | Vermont | | X |
| Massachusetts | | X | Virginia | X | |
| Michigan | | X | Washington | X | |
| Minnesota | X | | West Virginia | X | |
| Mississippi | X | | Wisconsin | X | |
| Missouri | X | | Wyoming | | X |
| | | | Totals | 25 | 25 |

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(1) Francis M. Gross, op. cit., page 10

the concept that each institution justifies its budgetary needs starting from a budget base of zero dollars rather than starting from the current level of expenditures. The concept has considerable merit in that the approach avoids the perpetual funding of any existing inequities in the allocation of financial resources within higher education.

Many institutions are continually going through a state of program transition. These transitional changes require that the changes in student enrollment mix by level of instruction and by academic discipline receive consideration in the budgeting process. Historical methods of budgeting have tended to focus on only full-time student enrollments, thus ignoring important changes in the number of students moving into the upper division or graduate courses, or into the higher cost disciplines.

The formula factors and expenditure ratios that are used in compiling a zero-base budget reveal to the legislature some of the educational cost components and relationships that are relevant in determining budgetary needs.

The "zero-base" concept has received wide acclaim in recent years as a method for computing instructional programs. The concept is much more difficult to apply to the organized research and public service programs. In recent years, however, many universities have been forced to develop more sophisticated program measures in these program areas in order to justify appropriations in face of the financial crunch. As the state of the art improves, "zero-base" beudgeting will become more of a viable budgetary tool in all areas of program budgeting. At the very least, it should allow for rational differentials in resource allocation based on instructional level and character, and permit a budgetary acknowledgment of the incremental costs of maintaining multi-purpose (research and service as well as instruction) institutions.

Adaptation of a "zero-base" budgeting approach is not an overnight process. The technique requires a rather extensive data base if it is to be successful over the long-run.

## INCREMENTAL BUDGETING (CURRENT BASE):

Incremental budgeting is the method that is most often employed in all areas of state government. Under the incremental approach, the beginning point for assessing the need for additional funding is the current expenditure base. Using the current base as a starting point, factors are added to take into account inflation, fixed cost increases, program expansion, etc.

This approach has the advantages of being easier to understand and explain than the more complex zero-base or formula approaches. Also, the incremental increase factors can be easily adjusted so that the budget request falls within the foreseen political funding constraints.

The primary disadvantage of the incremental approach is that it automatically assumes that the current level of expenditures is justifiable. In education, for instance, it would not take into account the changing enrollment patterns in terms of student numbers, levels, and mixes as to disciplines. Thus, any existing inequities in terms of the allocation of resources are perpetuated. Incremental budgeting works best in an era of plenty. However, when the dollars get scarce or when the indices of production are falling, the incremental approach does not give the taxpayer the most for his tax dollar. This is not only true in education but in all areas of government.

The advent of P.P.B.S. (program, planning, budgeting systems) was to partially alleviate the foregoing situation. Unfortunately, all too often the current expenditure base of the program becomes the beginning point for the deliberations on how much additional funds shall be provided to an agency or a program segment. One of the primary benefits of the "program-planning" approach is negated unless the current program expenditures are rejustified on a continuing basis.

## FORMULA BUDGETING:

While zero-base budgeting is also a formula approach, there are other formula budgeting methods in existence that could not be classified as totally zero-base methods. As previously stated, zero-base approaches require a rather extensive data base. Most states would probably adopt a hybrid formula system until their data base was extensive enough to generate a total zero-base approach.

Of the 25 states utilizing formula budgeting, Gross identified the 8 most commonly used budgeting areas. The 8 functional activities identified, closely parallel those reflected by the standardized accounting and reporting practices for colleges and universities. They are:

1. Instruction and departmental research.

   Includes compensation for academic administration, faculty members, supporting staff and clerical employees, instructional and laboratory expenses; travel; office supplies and equipment; faculty enrichment and recruiting; and other expenses for departments, colleges, and schools for instruction and unsponsored research.

2. Organized activities related to instruction.

   Includes all expenditures for activities organized and operated in connection with the instructional departments and conducted primarily to give professional training to students, such as agriculture college creameries and demonstration schools for teacher education.

3. Libraries.

   Includes the expenses for all separately organized libraries, both general and departmental, consisting of expenditures, salaries, wages and other operating expenses such as costs of procuring and maintaining the collections.

4. General administration and general expenses.

   Includes all expenditures for the general executive and administrative offices which serve the institution as a whole, as well as other expenditures of a general character not related to any specific division of the institution which is budgeted separately.

5. Student services.

   Includes all expenditures for administering undergraduate and graduate admission activities, processing and maintenance of student records and reports, student registration, counseling, and placement.

6. Organized research.

   Includes all expenditures for research projects which are organized, budgeted, or financed separately from the instructional departments.

7. Extension and public service.

   Includes all expenditures for activities designated primarily to serve the general public, including correspondence courses, adult study courses, public lectures, institutes, workshops, demonstration centers, package libraries, museums, and similar activities.

8. Physical plant operation and maintenance.

> Includes all expenditures for salaries, wages, supplies, materials, fuel and utilities, and other expenses in connection with the day-to-day operation of the physical plant and its maintenance.[1]

The Gross study expands on the various methods and formulas that were used by the 25 states to determine the budgetary levels of each of the foregoing activities. While it would be beyond the scope of this report to reflect on all of the different methods, it may prove helpful to the reader to review a few of the component costs of instruction.

Six of the 25 states developed a data base that would fund the instructional activity on the basis of "direct instructional cost per student credit hour". (See TABLE II) The reflected costs can be expressed in terms of dollars per student credit hour or in terms of ratios of upper division and graduate cost to lower division.[2] In light of the caveats expressed under Charge #3 of this technical report pertaining to the limitations of the uses of cost data, reflecting such student credit hours cost to the penny, i.e., $24.99, creates a false sense of credibility as to the accuracy of the data that is not justifiable. The committee felt that extrapolating the ratio of graduate and upper division instructional cost to lower division cost would be just as meaningful. While the costs in Table II reflect only variations in student level, our cost study reveals that it would also be appropriate to consider costs by academic discipline.

The most common formula method used in determining the number of full-time faculty positions needed to accommodate a given level of enrollment is the student/faculty ratio. The Gross study revealed that 12 of the 25 states using formula budgeting utilize this technique. (See Table III) The student/faculty ratio approach also can be modified to reflect student credit hours taught per full-time equivalent faculty. Factors can be built into this approach that reflect the additional support needed to carry on instruction in the high-cost disciplines. Once a method is selected for determining the number of full-time equivalent faculty necessary for instruction, the next step is to determine the level of faculty compensation. However, it is generally agreed that it is most appropriate

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[1] Francis M. Gross, op. cit., pages 11, 12, 13.

[2] The dollar costs expressed in Table II were taken from the Gross report. The ratio equivalents were added by the Budgetary and Fiscal Committee.

## TABLE II

## AVERAGE RATES PER CREDIT HOUR USED BY SIX STATES FOR ESTIMATING FUNDS FOR INSTRUCTION AND DEPARTMENTAL RESEARCH 1973-74 (1)

| States | Lower Division | Ratio To Lower Division | Upper Division | Ratio To Lower Division | Master's and Professional | Ratio To Lower Division | Doctoral | Ratio To Lower Division |
|---|---|---|---|---|---|---|---|---|
| Alabama* | $24.99 | 1.00 | $24.99 | 1.00 | $ 61.88 | 2.47 | $216.92 | 8.68 |
| Arkansas | 26.64 | 1.00 | 38.54 | 1.45 | 107.27 | 4.02 | 214.85 | 8.06 |
| Louisiana** | 28.04 | 1.00 | 41.47 | 1.47 | 116.33 | 4.14 | 239.35 | 8.53 |
| Missouri (Univ. of Mo.)* | 24.84 | 1.00 | 42.48 | 1.71 | 98.36 | 3.95 | 143.82 | 5.78 |
| (others)* | 17.76 | 1.00 | 30.37 | 1.71 | 70.33 | 3.96 | N/A | N/A |
| Tennessee | 19.59 | 1.00 | 25.27 | 1.28 | 67.90 | 3.46 | 146.27 | 7.46 |
| Texas | 26.01 | 1.00 | 26.01 | 1.00 | 68.09 | 2.61 | 218.59 | 8.40 |

*Alabama and Missouri used fixed rates per credit hour and equated all credit hours to lower division hours within one academic area.

**Only 1971-72 rates were available.

(1) The costs per student credit hour has been adopted from the Gross study, op. cit., page 27.

## STUDENT-FACULTY RATIOS USED BY TWELVE STATES FOR DETERMINING FACULTY FTE POSITIONS (1)

| States | Lower Division | Upper Division | Master's and Professional | Doctoral |
|---|---|---|---|---|
| Minnesota (low-cost) | 20-1 | 16-1 | 13-1 | 13-1 |
| (high-cost) | 12-1 | 10-1 | 6-1 | 6-1 |
| Mississippi | 26-1 | 18-1 | 8-1 | 8-1 |
| Nevada | 20-1 | 20-1 | 20-1 | 20-1 |
| New York (CUNY) | 15-1 | 15-1 | 12-1 | 8.8-1 |
| North Dakota | 25-1 | 17-1 | 12-1 | 12-1 |
| Ohio | 16-1 | 16-1 | 10-1 | 8-1 |
| Oklahoma (Colleges) | 28-1 | 20-1 | 12-1 | 12-1 |
| (Universities) | 28-1 | 20-1 | 8-1 | 8-1 |
| South Carolina (average) | 14-1 | 14-1 | 9-1 | 4-1 |
| South Dakota | 32-1 | 32-1 | 24-1 | 24-1 |
| Virginia | 20-1 | 12-1 | 10-1 | 8-1 |
| West Virginia | 23-1 | 20-1 | 15-1 | 15-1 |
| Washington (low-cost) | 20-1 | 11-1 | 7-1 | 5-1 |
| (high-cost) | 12-1 | 7-1 | 7-1 | 5-1 |

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(1) Francis M. Gross, op. cit., page 30

to select faculty salary levels using states within the same region which have similar type public educational institutions if the comparisons are to be valid.

Since the instructional cost component usually comprises between 60 and 75 per cent of an institution's operational budget, it is extremely important that this area receive the major emphasis in formula approaches.

Using previous studies on the subject of formula budgeting in addition to his own findings on the subject, Gross extrapolated the following 10 performance objectives of a budgeting formula:

1. A budget formula should recognize the diverse financial needs of institutions, as indicated by its sensitivity to the mission, role, institutional complexity, location, and any other factors which serve to differentiate among the financial requirements of individual colleges and universities.

2. A budget formula should be broad-based and addressed to the total financial operating needs (exclusive of auxiliary services) of institutions, as shown by its recognition of the individual functional areas of operation and where appropriate, should utilize quantitative data directly related to the financial requirements of each functional area to be funded.

3. A budget formula should take into account the varying costs of instruction, as demonstrated by its recognition of the varying funding requirements for individual disciplines as well as levels of instruction.

4. A budget formula should provide for the equitable treatment of all institutions of like types, as evinced by its capability for treating data on similar programs in a uniform and comparable manner.

5. A budget formula should be objective, as indicated by its utilization of quantitative data in determining the financial needs of colleges and universities.

6. A budget formula should recognize the qualitative efforts of individual institutions, as demonstrated by its built-in incentives of additional funds for the successful completion of pre-states institutionally defined goals and objectives.

7. A budget formula should promote efficiency and economy in operation, as indicated by its ability to facilitate comparisons among similar institutions and programs on a state, regional, or national level.

8. A budget formula should be designed to accommodate the dynamic nature of higher education, as evinced by its flexible design and its provisions for the periodic change of fixed inputs and/or revisions.

9. A budget formula should lend itself to clarity for and comprehension by all parties concerned, as shown by its straightforward construction which clearly demonstrates the relationship between fixed and variable components.

10. A budget formula should not be used for the detailed control of expenditures, as demonstrated by its being applicable only for justifying budget requests of or allocating funds to colleges and universities, and for limited internal budgeting between functional areas, dicipline areas, and levels of instruction.[1]

The mechanistic formula approaches that are used to quantify and justify the budgeting requests are only one aspect of the budgeting process. The success of any given budgetary approach depends greatly upon a good understanding of the inter-relationship of the various management echelons within postsecondary education. In addition, the relationships of the central governing authorities to external agencies within the executive and legislative branch are also important. The committee felt it was necessary to expand on the three primary areas of inter-relationships affecting the budgeting process.

## THE RELATIONSHIP OF THE REGENTS AND COMMISSIONER TO THE INSTITUTIONS:

In discussing the inter-relationship of the Regents, or the centralized staff of the Commissioner, to the individual institutions, the reader must keep in mind the previous assumptions relating to the constitutional independence of Regents and the prescribed authority of the Commissioner. In matters dealing with budgetary and fiscal policies, strong central authority does not negate the need for cooperation and institutional opportunity for input.

Glenny, et al., had this to say about procedures for developing budget recommendations:

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[1] Gross, op. cit., pages 60, 71, 72.

> "The board's methods and procedures for developing budget recommendations must contain sufficient empirical data and reflect enough political reality to inspire the confidence of the state and of institutional leadership. Hard data on costs, state and national trends, and productivity are increasingly essential to a budget presentation that wins the confidence of political leaders. This also means that the procedures, formulas, criteria for setting priorities, and factors for determining efficiency must be considered fair by the parties concerned. These due process considerations are best assured if institutional leaders and faculty, together with board staff, are heavily involved in the development of procedures and formulas prior to their application to the actual budget process. Too, the confidence of state political leaders can be increased if they are assured that empirical data have not been manipulated in order to deceive and that the several institutions have been given fair and impartial treatment under the procedures and criteria employed by the board. This requires that political leaders and their staffs be apprised of the general hearing and review procedures employed by the board and of the major elements comprising formulas and criteria for evaluation."[1]

The duties of the Commissioner relating to budgetary and curriculum matters require that a post review and evaluation be made. However, there is a great deal of difference in exercising the broad powers of the central office in post-budget evaluation and review versus pre-evaluation and line-item budgetary control. The former approach recognizes that some decentralized authority and discretion is necessary in order for the presidents, deans, faculty senates, etc. to orchestrate the multitude of day-to-day on-line operational decisions that must be made. The latter approach assumes that it would be feasible or even desirable to run a multi-divisional university system via remote control from a central office.

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[1] Lyman A. Glenny, Robert O. Berdahl, Ernest G. Palola, James G. Paltridge, Coordination Higher Education for the '70's, Center for Research and Development in Higher Education, University of California, Berkeley, page 57.

The Budgetary and Fiscal Committee favors a modified decentralized approach that is accompanied by appropriate Regent policy constraints and safeguards. The committee acknowledges the need for centralized post-evaluation and review.

## THE RELATIONSHIP OF THE BOARD OF REGENTS TO THE EXECUTIVE BRANCH:

The recently enacted Constitution of the State of Montana provides both the Board of Regents of Higher Education and the Governor with constitutional responsibilities relating to budgetary and fiscal matters. Article X, section 9 of the Education Article vests "full power, responsibility, and authority to supervise, coordinate, manage and control the Montana university system", with the Board of Regents. It was intentional that such powers specifically include those relating to budgetary and fiscal matters. Article VI, section 9 of the Executive Article states that the governor "shall submit to the legislature at a time fixed by law, a budget for the ensuing fiscal period setting forth in detail for all operating funds the proposed expenditures and estimated revenue of the state."

The reason that the drafters of the constitution created this apparent overlap in budgetary and fiscal power was to provide education with an additional safeguard so as to insulate it from the possibility of unwarranted political encroachments upon educational freedom. This same rationale is one of the primary underlying reasons why public education is provided with lay governoring boards when other state agencies are not.

Nevertheless, it does provide the governor or the regents with the inherent right and legal lever to exercise their own prerogatives if they so choose. Obviously, the degree and the manner in which higher education and the executive branch choose to exert their independence is the difference between harmony and confrontation. If harmony is to prevail, neither side should adopt a totally inflexible attitude towards the other's viewpoints on matters of joint concern.

The function of the state budget offices in most states have been expanded to fulfill a role that includes: establishing the fiscal policies for state agencies, preparing budgets, and budgetary evaluation and review. Undoubtedly these would be viewed by any chief executive as vital management functions. In fact, it would be difficult to carry out the management responsibilities if these functions were not under the direct jurisdiction of "top management." Again, it is easy to perceive an area of possible conflict between the technicians of the executive branch and those under the regents when both are attempting to be responsive to two different types of "top management."

However, it is important that neither side become so embroiled over the technical aspects of administration that the truly substantive goals of education or state services are neglected. Glenny provides the following advice on the relationship between state budget staffs and governing boards:

> "For full understanding, close and frequent liaison between board staff and state budget staffs is essential, especially in the development of standards and formulas. It may seem desirable to place state staff members on board budgetary technical committees. However, this practice is not generally recommended, since such members usually have political or fiscal goals in mind that may impair the achievement of the board's own purpose in budget review. From time to time, observers from these staffs may be invited to attend meetings of the committees but should not be allowed to dominate the proceedings."[1]

## THE RELATIONSHIP OF THE BOARD OF REGENTS TO THE LEGISLATURE:

An extensive discussion on the relationship between these two constitutional bodies would more properly belong to a technical task force of constitutional lawyers. Thus, the Budgetary and Fiscal Committee chose not to comment at great length on this subject.

However, the underlying assumptions that established the foundation on which the Budgetary Committee based its' recommendations have a direct relationship to the appropriation process. The broad constitutional authority vested in the Board of Regents may create a concern on the part of legislature that again relates to "accountability" or legislative intent. The constitution assigns to the Regents the authority to "manage and control" the university system. Implicit in this power is the right to determine priorities in educational funding so as to insure an equitable distribution of the educational dollars that are within the Regent's jurisdiction.

The power to transfer all resources, including human, financial, and capital between institutions is of probable necessity in the future in light of the impact of the projected enrollment declines on academic programs in the 1980's.

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[1] Lyman A. Glenny, et al., op. cit., pages 57, 58

The Committee feels that through the post-audit functions of the legislative branch, the Board of Regent's broad discretionary power can be continually evaluated to insure that its' discretionary powers are not being abusively applied and are, in fact, in the best interest of education and the Montana taxpayer.

## OTHER POSTSECONDARY RELATIONSHIPS:

The Committee recognizes that the recently passed constitution provides for statutory governance frameworks for community colleges and vocational-technical schools. Current law provides for some degree of local governing board discretion in budgetary and fiscal control procedures. The Budgetary and Fiscal Committee did not consider alternative structures for those areas of postsecondary education that are currently defined by statute.

# SUMMARY

The recommendations of the Budgetary and Fiscal Committee, based on the areas of responsibility with which the Committee was charged, are as follows:

1. That the post-secondary institutions of education continue to develop and improve ways of reflecting student related costs. However, it is recognized that such cost data is of greatest value as an internal management tool that can serve as one means of evaluating the various academic disciplines.

2. That the post-secondary institutions devise an operating budget approach that directly addresses the financial needs of education in Montana in relation to the educational expenditures of other states within the same region. In light of the future enrollment trends, it is desirable to adopt a budget method that continually strives to achieve equity among the post-secondary institutions.

3. That the post-secondary institutions continue to maintain a facilities planning model that reflects facility inventories, space utilization studies, and space analysis reports as a means of justifying the need for renovation of new buildings.

# APPENDICES

# APPENDIX A

## Worksheets, University System

## POST-SECONDARY STUDY
## FISCAL AND BUDGETARY COMMITTEE
## Charge #2

## Statement of Purpose, Definitions and Suggested Methodology for Instructional Cost Study

The 43rd legislative assembly in enacting the Blue Ribbon Study of Post-Secondary Education included the following language:

> "The commission shall further devise a system of accountability that will accurately measure educational output in relation to financial input."

One aspect of the above charge is to survey the current costs of instructional activity in the post-secondary institutions in Montana. The general purposes of the cost analysis can be stated as follows:

1. To examine the comparative costs of lower division, upper division and graduate curricula.
2. To provide data that will aid in budget development, preparation, and justification.
3. To formulate a general procedure for evaluating faculty activities, instructional program costs, and degree utilization on a continuing basis.

The following list of definitions are relative to the Committee's task:

1. TOTAL INSTITUTIONAL EXPENDITURE: Total Current Fund-Educational and General Expenditures less student aid and auxiliary enterprises for the fiscal year.

2. TOTAL RESIDENT INSTRUCTION EXPENDITURE: Total institutional expenditure less expenditures for Organized Research and Public Service.

3. ASSIGNED DEPARTMENTAL COSTS: Total of current fund costs charged directly to a departmental unit by an institutional accounting system plus those costs that are prorated to the department.

4. ASSIGNED DEPARTMENTAL COSTS OF INSTRUCTION BY LEVEL: Those assigned departmental costs attributed to instruction and disaggregated to the following levels of instruction:

| | |
|---|---|
| Lower Division | - 100-200 level series<br>(Freshman, Sophomore) |
| Upper Division | - 300-400 level series<br>(Junior, Senior) |
| Graduate | - 500-600 level series |

5. DIRECT INSTRUCTIONAL COST shall include the following:

   Faculty Salaries (Instruction Only)
   Support Staff Salaries
   Fringe Benefits
   Operating Costs (Supplies, travel, publications, etc.)
   Dean's Office (Prorated)
   Computer Costs (Instructional Use Only)
      Type A) Directly budgeted to department
      Type B) Prorated to department
   Equipment

6. INDIRECT INSTRUCTIONAL COST shall include the following: All related institutional overhead and academic support costs such as libraries, physical plant, administrative and general, student services, etc. Indirect instructional cost will not include organized research or public service.

7. CREDIT HOUR: A unit of instructional service.

8. DIRECT COST PER CREDIT HOUR: The unit cost derived by dividing the total direct cost per department by the total credit hours offered per year.

9. DIRECT INSTRUCTIONAL COST PER STUDENT CREDIT HOUR: A unit value obtained by dividing the total student credit hours produced in a department into the total direct instructional costs.

10. DIRECT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL LEVEL: The unit value derived by dividing the assigned direct instructional costs by level by the student credit hours produced by level.

11. INDIRECT COST PER FTE STUDENT: A value derived by dividing the total indirect costs by the total full-time equivalent students.

12. INDIRECT COST PER STUDENT CREDIT HOURS: A value obtained by dividing the indirect costs by the total student credit hours generated.

13. TOTAL INSTRUCTIONAL COST PER STUDENT CREDIT HOUR: The total direct cost per credit hour plus the indirect cost per credit hour.

14. FULL-TIME EQUIVALENT STUDENT (FTE):

A) Undergraduate - 15 credit hours
B) Graduate - 12 credit hours

15. WEIGHTED FULL-TIME EQUIVALENT STUDENT:

Lower Division = 1 X FTE Enrollment
Upper Division = 2 X FTE Enrollment
Graduate = 4 X FTE Enrollment

16. RESOURCE ALLOCATION (R.A.) INDEX: Relationship of direct instructional cost per department to total direct instructional cost for the institution expressed as a percentage.

17. SCH PRODUCTIVITY INDEX: The relationship of the student credit hours generated within a department to the total student credit hours generated for the institution expressed as a percentage.

18. WEIGHTED SCH PRODUCTIVITY INDEX: The relationship of weighted student credit hour production per department to the total weighted student credit hour production of the institution expressed as a percentage.

19. FISCAL YEAR - POST-SECONDARY COST STUDY:

Summer Session, 1972
Fall Quarter, 1972
Winter Quarter, 1973
Spring Quarter, 1973

P.S.-1

# POST-SECONDARY STUDY
# INDICES OF INSTRUCTIONAL PRODUCTION

UNIT: ______________________________

DEPARTMENT or DISCIPLINE: ____________________

## I. DEGREES AWARDED

| YEARS: | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|
| Two-Year Certificates | | | | | |
| Associate Degrees | | | | | |
| Bachelors | | | | | |
| Masters | | | | | |
| Doctorates | | | | | |

## II. STUDENT CREDIT HOURS

| | 1972 FALL | 1973 WINTER | 1973 SPRING | 1972 SUMMER | TOTAL |
|---|---|---|---|---|---|
| 100 - 200 LD | | | | | |
| 300 - 400 UD(1) | | | | | |
| 500 - 600 G | | | | | |
| TOTAL | | | | | |

(1) - Include Small G

## III. WEIGHTED CREDIT HOURS(1)

| | 1972 FALL | 1973 WINTER | 1973 SPRING | 1972 SUMMER | TOTAL |
|---|---|---|---|---|---|
| 100 - 200 LD | | | | | |
| 300 - 400 UD | | | | | |
| 500 - 600 G | | | | | |
| TOTAL | | | | | |

(1) - Lower Division = 1
Upper Division = 2
Graduate = 4

## IV. NUMBER OF COURSES AND CREDIT HOURS OFFERED

Please see Forms P.S.-1A through C.

SIGNATURE ______________________________

P.S.-2A

## POST-SECONDARY STUDY
## FACULTY ACTIVITY WORKSHEET

UNIT: ______________________________

DEPARTMENT or DISCIPLINE: ______________________________

NAME: ______________________________ RANK: ______________________________

| Academic Year Assignment 1972-1973 | Instruction and Departmental Research | Organized Research | Other | Total AY Instructional Salary Expenditure |
|---|---|---|---|---|
| _._ _ FTE(1) | _._ _ FTE | _._ _ FTE | _._ _ | $______ |

| Summer 1972 | Instruction and Departmental Research | Organized Research | Other | | Additional Instructional Summer Compensation |
|---|---|---|---|---|---|
| _._ _ FTE(2) | _._ _ FTE | _._ _ FTE | _._ _ | Total Instructional Compensation | $______ |
| TOTAL | | | | | $ |

(1) - 1.00 Maximum AYFTE

(2) - .22 Maximum FTE

### INSTRUCTIONAL LOAD

| Course Number | Course Title | Credit Hours | Student Enrollment | Student Credit Hours | Quarter Taught |
|---|---|---|---|---|---|
| | | | | | |

### DIRECT INSTRUCTIONAL FACULTY SALARY COST

| | Credit Hours | % Per Cent | Prorated Cost |
|---|---|---|---|
| Lower Division | | | |
| Upper Division | | | |
| Graduate | | | |
| TOTAL | | 100% | |

FORM
P.S.-3

## POST-SECONDARY STUDY
## GRADUATE ASSISTANT SUMMARY

UNIT: ______________________________
DEPARTMENT or DISCIPLINE: ______________________________

| A | B | C | D | E |
|---|---|---|---|---|
| Total Number of Graduate Assistants | PERCENTAGE ASSIGNMENT |  |  | Total Salaries Paid |
|  | Instruction | Research | Other |  |
|  |  |  |  |  |

Average Salary (Column E ÷ A) = $__________________

Amount Assigned to Instruction (Average X B) = $__________________

## INSTRUCTIONAL PRODUCTION SUMMARY

| Level | Lab Hours | Credit Hours | Enrollment | Student Credit Hours | Percentage Credit Hours | Prorated Cost |
|---|---|---|---|---|---|---|
| Lower Division |  |  |  |  |  |  |
| Upper Division |  |  |  |  |  |  |
| Graduate |  |  |  |  |  |  |
| TOTAL |  |  |  |  | 100% |  |

SIGNATURE______________________________

FORM
P.S.-4

## POST-SECONDARY STUDY
## COST COMPILER WORKSHEET

## DEPARTMENTAL INSTRUCTION AND RESEARCH

UNIT: ______________________________
DEPARTMENT or DISCIPLINE: ______________________________

1. FACULTY SALARIES $__________ (Instruction Only)

   Add: Graduate Assistants __________

   TOTAL __________

   Add: Direct Support Salaries __________

   TOTAL DEPARTMENT SALARIES __________

   Add: Fringe Benefits __________

   TOTAL SALARIES & FRINGE BENEFITS $

2. OPERATING COSTS

   Supplies __________
   Travel __________
   Other __________

   TOTAL $

3. DEAN'S OFFICE EXPENSES (Prorated SCH) $

4. COMPUTER COSTS

   Type A) Directly Budgeted $
   Type B) Prorated $

5. EQUIPMENT $

   TOTAL DIRECT INSTRUCTIONAL COST $

   INDIRECT INSTRUCTIONAL COST: (Prorated)

   Administrative & General (SCH) __________
   Physical Plant (SCH) __________
   Library (WSCH) __________
   Other (SCH) __________

   TOTAL ALLOCATED INSTRUCTIONAL COST $__________

SIGNATURE ______________________________

FORM
P.S.-5

# POST-SECONDARY STUDY
# INSTRUCTIONAL COST PER STUDENT CREDIT HOUR

UNIT: ________________________________
DEPARTMENT or DISCIPLINE: ____________________

I. STUDENT CREDIT HOURS: (FORM P.S.-1) SCH INDEX __________

Lower Division __________
Upper Division __________
Graduate __________

DEPARTMENT TOTAL (SCH) INSTITUTIONAL TOTAL __________

II. DIRECT INSTRUCTIONAL COST PER STUDENT CREDIT HOUR:

A) Total Direct Instructional Cost (Department) $_______ (FORM P.S. 4)
B) Total Direct Instructional Cost (Institution) $_______ R.A. Index_______

(A) ABOVE ÷ TOTAL SCH = DIRECT COST PER STUDENT CREDIT HOUR
$______ ÷ ________ = $__________

III. INDIRECT INSTRUCTIONAL COST PER STUDENT CREDIT HOUR:

A) Total Indirect Instructional Cost $__________ (FORM P.S. 4)

(A) ABOVE ÷ TOTAL SCH = INDIRECT COST PER STUDENT CREDIT HOUR
$______ ÷ ________ = $__________

IV. TOTAL INSTRUCTIONAL COST PER STUDENT CREDIT HOUR:

DIRECT SCH COST $__________
INDIRECT SCH COST $__________
TOTAL $__________

SIGNATURE ________________________________

# POST-SECONDARY STUDY
# INSTRUCTIONAL COST PER LEVEL OF ENROLLMENT

UNIT: ____________________
DEPARTMENT or DISCIPLINE: ____________________

## FORMULA METHOD

I. TOTAL WEIGHTED STUDENT CREDIT HOURS: (FORM P.S.-1)

Lower Division ________ WEIGHTED SCH INDEX ________
Upper Division ________
Graduate ________

DEPARTMENT TOTAL (WSCH) ________ INSTITUTIONAL TOTAL ________

II. TOTAL DIRECT INSTRUCTIONAL COST ÷ TOTAL WSCH = DIRECT COST PER WEIGHTED UNIT

$________ ÷ ________ = $________

TOTAL INDIRECT INSTRUCTIONAL COST ÷ TOTAL WSCH = INDIRECT COST PER WEIGHTED UNIT

$________ ÷ ________ = $________

III. FORMULA COST BY LEVEL:

DIRECT:

Weighted LD $________ X ________ = $________
Weighted UD $________ X ________ = $________
Weighted G $________ X ________ = $________

INDIRECT:

Weighted LD $________ X ________ = $________
Weighted UD $________ X ________ = $________
Weighted G $________ X ________ = $________

IV. TOTAL FORMULA COST BY LEVEL:

Lower Division $________ + ________ = $________
Upper Division $________ + ________ = $________
Graduate $________ + ________ = $________

SIGNATURE ____________________

FORM
P.S.-1A

UNIT: ______________________________

DEPARTMENT or DISCIPLINE: ______________________________

**Lower Division**

| | 1972 FALL | | | | 1973 WINTER | | | | 1973 SPRING | | | | 1972 SUMMER | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Stu Cre Ho |
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SIGNATURE ______________________________

FORM
P.S.-1B

UNIT: ____________________

DEPARTMENT or DISCIPLINE: ____________________

| | | 1972<br>FALL | | | | 1973<br>WINTER | | | | 1973<br>SPRING | | | | 1972<br>SUMMER | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Stude Credi Hour |
| Jpper Division | | | | | | | | | | | | | | | | |
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SIGNATURE ____________________

UNIT:
DEPARTMENT or DISCIPLINE: ______________________

FORM
P S.-1C

| | 1972 FALL | | | | 1973 WINTER | | | | 1973 SPRING | | | | 1972 SUMMER | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Stude Credi Hour |
| raduate | | | | | | | | | | | | | | | | |
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| hesis<br>Doctorate only) | | | | | | | | | | | | | | | | |
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IGNATURE ______________________

COMMENTS:

## FORM P.S.-1

I. The cost study will utilize academic departments as "cost centers" where appropriate. If an academic department contains many unrelated and dissimilar disciplines the institution should then break out the degree and credit hour production and costs for these disciplines separately.

II. This data should be provided by the Registrar at each institution and cross checked by the enrollment reports in the Commissioner's Office.

III. The weighted credit hour calculation should be completed by the committee member or his designated representative.

IV. This section should be completed by the unit registrar or the designated research representative.

The individual who has filled out the P.S.-1 Form and is responsible for the accuracy of the data should sign the form.

COMMENTS:

## FORM P.S.-2

I. The academic year assignment cannot be greater than 1.00 FTE.

II. If the academic production is going to be analyzed by discipline rather than by department, the faculty members teaching FTE will have to be prorated accordingly.

III. The total AY or FY salary expenditures should agree with the unit's financial records.

IV. The courses taught should be listed in the same sequence that they were taught beginning with summer session of 1972.

V. The following conversion factors should be used to equate faculty involved in independent study courses with regular credit hour instruction:

1. Student teaching - divide student credit hours by 12 to obtain equivalent credits taught.
2. Other independent course work or thesis direction - divide student credit hours by 6 to obtain equivalent credits taught.

# APPENDIX B

## Worksheets, Community Colleges

APPENDIX B

## POST-SECONDARY STUDY
## FISCAL AND BUDGETARY COMMITTEE
## Charge #2

### Statement of Purpose, Definitions and Suggested Methodology for Instructional Cost Study Community Colleges

The 43rd legislative assembly in enacting the Blue Ribbon Study of Post-Secondary Education included the following language:

> "The commission shall further devise a system of accountability that will accurately measure educational output in relation to financial input."

One aspect of the above charge is to survey the current costs of instructional activity in the post-secondary institutions in Montana. The general purposes of the cost analysis can be stated as follows:

1. To examine the comparative costs of lower division, upper division and graduate curricula.
2. To provide data that will aid in budget development, preparation, and justification.
3. To formulate a general procedure for evaluating faculty activities, instructional program costs, and degree utilization on a continuing basis.

The following list of definitions are relative to the Committee's task:

1. TOTAL INSTITUTIONAL EXPENDITURE: Total Current Fund-Education and General Expenditures less student aid and auxiliary enterprises for the fiscal year.

2. TOTAL RESIDENT INSTRUCTION EXPENDITURE: Not applicable.

3. ASSIGNED DEPARTMENTAL COSTS: Total of current fund costs charged directly to a departmental unit by an institutional accounting system plus those costs that are prorated to the department.

4. ASSIGNED DEPARTMENTAL COSTS OF INSTRUCTION BY LEVEL: Those assigned departmental costs attributed to instruction and disaggregated to the following levels of instruction:

   Lower Division - Transfer

   Community Service

   Technical

5. DIRECT INSTRUCTIONAL COST shall include the following:

   Faculty Salaries (Instruction Only)
   Support Staff Salaries
   Fringe Benefits
   Operating Costs (Supplies, travel, publications, etc.)
   Dean's Office (Prorated)
   Computer Costs (Instructional Use Only)
      Type A) Directly budgeted to department
      Type B) Prorated to department
   Equipment

6. INDIRECT INSTRUCTIONAL COST shall include the following: All related institutional overhead and academic support costs such as libraries, physical plant, administrative and general, student services, etc. Indirect instructional cost will not include organized research or public service.

7. CREDIT HOUR: A unit of instructional service.

8. DIRECT COST PER CREDIT HOUR: The unit cost derived by dividing the total direct cost per department by the total credit hours offered per year.

9. DIRECT INSTRUCTIONAL COST PER STUDENT CREDIT HOUR: A unit value obtained by dividing the total student credit hours produced in a department into the total direct instructional costs.

10. DIRECT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL CATEGORY: The unit value derived by dividing the assigned direct instructional costs by level by the student credit hours produced by level.

11. INDIRECT COST PER FTE STUDENT: A value derived by dividing the total indirect costs by the total full-time equivalent students.

12. INDIRECT COST PER STUDENT CREDIT HOURS: A value obtained by dividing the indirect costs by the total student credit hours generated.

13. TOTAL INSTRUCTIONAL COST PER STUDENT CREDIT HOUR: The total direct cost per credit hour plus the indirect cost per credit hour.

14. FULL-TIME EQUIVALENT STUDENT (FTE):

    A) Undergraduate - 15 credit hours

15. WEIGHTED FULL-TIME EQUIVALENT STUDENT: Not applicable.

16. RESOURCE ALLOCATION (R.A.) INDEX: Relationship of direct instructional cost per department to total direct instructional cost for the institution expressed as a percentage.

17. SCH PRODUCTIVITY INDEX: The relationship of the student credit hours generated within a department to the total student credit hours generated for the institution expressed as a percentage.

18. WEIGHTED SCH PRODUCTIVITY INDEX: Not applicable.

19. FISCAL YEAR - POST-SECONDARY COST STUDY:

    Summer Session, 1972
    Fall Quarter, 1972
    Winter Quarter, 1973
    Spring Quarter, 1973

# POST-SECONDARY STUDY
# INDICES OF INSTRUCTIONAL PRODUCTION

UNIT: ______________________________
DEPARTMENT or DISCIPLINE: ____________________

## I. DEGREES AWARDED

| YEARS: | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|
| Two-Year Certificates | | | | | |
| Associate Degrees | | | | | |
| Other | | | | | |

## II. STUDENT CREDIT HOURS

| | 1972 FALL | 1973 WINTER | 1973 SPRING | 1972 SUMMER | TOTAL |
|---|---|---|---|---|---|
| Transfer | | | | | |
| Community Service | | | | | |
| Technical | | | | | |
| TOTAL | | | | | |

## III. WEIGHTED CREDIT HOURS(1): Not applicable.

## IV. NUMBER OF COURSES AND CREDIT HOURS OFFERED

See forms P.S.-1A through C.

SIGNATURE____________________________________

P.S.-2A

# POST-SECONDARY STUDY
# FACULTY ACTIVITY WORKSHEET

UNIT: ______________________________
DEPARTMENT or DISCIPLINE: ______________________
NAME: ______________________________ RANK: ______________

| Academic Year Assignment 1972-1973 | Instruction and Departmental Research | Organized Research | Other | Total AY Instructional Salary Expenditure |
|---|---|---|---|---|
| _._ _ FTE(1) | _._ _ FTE | _._ _ FTE | _._ _ | $______ |

| Summer 1972 | Instruction and Departmental Research | Organized Research | Other | | Additional Instructional Summer Compensation |
|---|---|---|---|---|---|
| _._ _ FTE(2) | _._ _ FTE | _._ _ FTE | _._ _ | | $______ |
| TOTAL | | | | Total Instructional Compensation | $ |

(1) - 1.00 Maximum AYFTE
(2) - .22 Maximum FTE

## INSTRUCTIONAL LOAD

| Course Number | Course Title | Credit Hours | Student Enrollment | Student Credit Hours | Quarter Taught |
|---|---|---|---|---|---|
| | | | | | |

## DIRECT INSTRUCTIONAL FACULTY SALARY COST

| | Credit Hours | % Per Cent | Prorated Cost |
|---|---|---|---|
| Transfer | | | |
| Community Service | | | |
| Technical | | | |
| TOTAL | | 100% | |

# POST-SECONDARY STUDY
# COST COMPILER WORKSHEET

## DEPARTMENTAL INSTRUCTION AND RESEARCH

UNIT: ____________________
DEPARTMENT or DISCIPLINE: ____________________

1. FACULTY SALARIES $__________ (Instruction Only)

Add: Graduate Assistants __________

TOTAL __________

Add: Direct Support Salaries __________

TOTAL DEPARTMENT SALARIES __________

Add: Fringe Benefits __________

TOTAL SALARIES & FRINGE BENEFITS $

2. OPERATING COSTS

Supplies __________
Travel __________
Other __________

TOTAL $

3. DEAN'S OFFICE EXPENSES (Prorated SCH) $

4. COMPUTER COSTS

Type A) Directly Budgeted $
Type B) Prorated $

5. EQUIPMENT $

TOTAL DIRECT INSTRUCTIONAL COST $

INDIRECT INSTRUCTIONAL COST: (Prorated)

Administrative & General (SCH) __________
Physical Plant (SCH) __________
Library (WSCH) __________
Other (SCH) __________

TOTAL ALLOCATED INSTRUCTIONAL COST $__________

SIGNATURE____________________

## POST-SECONDARY STUDY
## INSTRUCTIONAL COST PER STUDENT CREDIT HOUR

UNIT: ______________________________

DEPARTMENT or DISCIPLINE: ______________________

I. STUDENT CREDIT HOURS: (FORM P.S.-1) SCH INDEX __________

Transfer __________

Community Service __________

Technical __________

DEPARTMENT TOTAL (SCH) INSTITUTIONAL TOTAL __________

II. DIRECT INSTRUCTIONAL COST PER STUDENT CREDIT HOUR:

A) Total Direct Instructional Cost (Department) $_______ (FORM P.S. 4)

B) Total Direct Instructional Cost (Institution) $_______ R.A. Index______

(A) ABOVE ÷ TOTAL SCH = DIRECT COST PER STUDENT CREDIT HOUR

$______ ÷ ________ = $__________

III. INDIRECT INSTRUCTIONAL COST PER STUDENT CREDIT HOUR:

A) Total Indirect Instructional Cost $__________ (FORM P.S. 4)

(A) ABOVE ÷ TOTAL SCH = INDIRECT COST PER STUDENT CREDIT HOUR

$______ ÷ ________ = $__________

IV. TOTAL INSTRUCTIONAL COST PER STUDENT CREDIT HOUR:

DIRECT SCH COST $__________

INDIRECT SCH COST $__________

TOTAL $__________

SIGNATURE ________________________________________

FORM
P.S.-1A

NIT: ______________________________
EPARTMENT or DISCIPLINE: ______________________________

|  | 1972 FALL |  |  |  | 1973 WINTER |  |  |  | 1973 SPRING |  |  |  | 1972 SUMMER |  |  |  |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
|  | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Stude Credi Hour |
| ransfer |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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IGNATURE ______________________________

UNIT: ______________________________
DEPARTMENT or DISCIPLINE: ______________________________

FORM
P.S.-1B

Community Service

| 1972 FALL | | | | 1973 WINTER | | | | 1973 SPRING | | | | 1972 SUMMER | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Stud Credi Hou |
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SIGNATURE ______________________________

FORM
P.S.-1C

UNIT: ______________________________
DEPARTMENT or DISCIPLINE: ______________________________

| | 1972 FALL | | | | 1973 WINTER | | | | 1973 SPRING | | | | 1972 SUMMER | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Student Credit Hours | Course Number | Number of Sections | Credit Hours | Stuc Cred Hou |
| **Technical** | | | | | | | | | | | | | | | | |
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| **Thesis (Doctorate only)** | | | | | | | | | | | | | | | | |
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# APPENDIX C

## Worksheets, Vo-Techs

# POST-SECONDARY STUDY
# FISCAL AND BUDGETARY COMMITTEE
## Charge #2

**APPENDIX C**

## Statement of Purpose, Definitions and Suggested Methodology for Instructional Cost Study Vocational-Technical Centers

The 43rd legislative assembly in enacting the Blue Ribbon Study of Post-Secondary Education included the following language:

> "The commission shall further devise a system of accountability that will accurately measure educational output in relation to financial input."

One aspect of the above charge is to survey the current costs of instructional activity in the post-secondary institutions in Montana. The general purposes of the cost analysis can be stated as follows:

1. To examine the comparative costs of lower division, upper division and graduate curricula.
2. To provide data that will aid in budget development, preparation, and justification.
3. To formulate a general procedure for evaluating faculty activities, instructional program costs, and degree utilization on a continuing basis.

The following list of definitions are relative to the Committee's task:

1. TOTAL INSTITUTIONAL EXPENDITURE: Total Current Fund-Education and General Expenditures less student aid and auxiliary enterprises for the fiscal year.
2. TOTAL RESIDENT INSTRUCTION EXPENDITURE: Total institutional expenditure less expenditures for Organized Research and Public Service.
3. ASSIGNED PROGRAM COSTS: Total of current fund costs charged directly to a departmental unit by an institutional accounting system plus those costs that are prorated to the department.
4. ASSIGNED DEPARTMENTAL COSTS OF INSTRUCTION BY LEVEL: Not applicable.
5. DIRECT INSTRUCTIONAL PROGRAM COST shall include the following:

   Faculty Salaries (Instruction Only)
   Support Staff Salaries (Includes guidance and clerical which relates to instruction)
   Fringe Benefits
   Operating Costs (Supplies, travel, publications, etc.)
   Assistant Directors (Prorated)
   Computer Costs (Instructional Use Only)
      Type A) Directly budgeted to instructional program
      Type B) Prorated to instructional program
   Equipment (Any capital outlay)

6. INDIRECT INSTRUCTIONAL PROGRAM COST shall include the following: All related institutional overhead and academic supports costs such as libraries, physical plant, administrative and general, student services, etc. Indirect instructional cost will not include organized research or public service.
7. CONTACT HOUR: A unit of instructional service.

8. DIRECT COST PER CONTACT HOUR: The unit cost derived by dividing the total direct cost per department by the total contact hours offered per year.

9. DIRECT INSTRUCTIONAL COST PER STUDENT CONTACT HOUR: A unit value obtained by dividing the total student contact hours produced in a department into the total direct instructional costs.

10. DIRECT COST PER STUDENT CREDIT HOUR BY INSTRUCTIONAL LEVEL: Not applicable.

11. INDIRECT COST PER FTE STUDENT: A value derived by dividing the total indirect costs by the total full-time equivalent students.

12. INDIRECT COST PER STUDENT CONTACT HOURS: A value obtained by dividing the indirect costs by the total student contact hours generated.

13. TOTAL INSTRUCTIONAL COST PER STUDENT CONTACT HOUR: The total direct cost per contact hour plus the indirect cost per contact hour.

14. FULL-TIME EQUIVALENT STUDENT (FTE): Total contact hours divided by 20.

15. WEIGHTED FULL-TIME EQUIVALENT STUDENT: Not applicable.

16. RESOURCE ALLOCATION (R.A.) INDEX: Relationship of direct instructional cost per department to total direct instructional cost for the institution expressed as a percentage.

17. SCH PRODUCTIVITY INDEX: The relationship of the student contact hours generated within a department to the total student contact hours generated for the institution expressed as a percentage.

18. WEIGHTED SCH PRODUCTIVITY INDEX: Not applicable.

19. FISCAL YEAR - POST-SECONDARY COST STUDY:

    Summer Session, 1972
    Fall Quarter, 1972
    Winter Quarter, 1973
    Spring Quarter, 1973

# POST-SECONDARY STUDY
# INDICES OF INSTRUCTIONAL PRODUCTION

UNIT: ______________________________
PROGRAM: ______________________________

## I. CERTIFICATES AWARDED

| YEARS: | 1968 | 1969 | 1970 | 1971 | 1972 |
|---|---|---|---|---|---|
| One-Year Certificates | | | | | |
| Two-Year Certificates* | | | | | |

*The Billings Vocational-Technical Center also offers one and two year diplomas.

## II. STUDENT CONTACT HOURS

| 1972 FALL | 1973 WINTER | 1973 SPRING | 1972 SUMMER | TOTAL |
|---|---|---|---|---|
| | | | | |

## III. WEIGHTED CREDIT HOURS

Not applicable.

## IV. NUMBER OF COURSES AND CREDIT HOURS OFFERED

See Form P.S.-1A.

SIGNATURE______________________________

POST-SECONDARY STUDY
FACULTY ACTIVITY WORKSHEET

UNIT: ____________________
PROGRAM: ____________________
NAME: ____________________ RANK: ____________

| Academic Year Assignment 1972-1973 | Instruction | Other | Total Salary Expenditure |
|---|---|---|---|
| ___FTE(1) | ___FTE | ___ | $ ____ |

INSTRUCTIONAL LOAD

| Course Number | Course Title | Contact Hours | Student Enrollment | Student Contact Hours | Quarter Taught |
|---|---|---|---|---|---|
| | | | | | |

SIGNATURE ____________________

# POST-SECONDARY STUDY
# COST COMPILER WORKSHEET

## PROGRAM INSTRUCTION

UNIT: ______________________________
PROGRAM: ______________________________

1. Teacher Salaries $__________ (Instruction Only)

Add: Allocated Support Staff Salaries __________

TOTAL INSTRUCTIONAL PROGRAM SALARIES __________

Add: Fringe Benefits __________

TOTAL SALARIES & FRINGE BENEFITS $

2. OPERATING COSTS

Supplies __________
Travel __________
Other __________

TOTAL $

3. ASSISTANT DIRECTOR'S OFFICE EXPENSES (Prorated SCH) $

4. COMPUTER COSTS

Type A) Directly Budgeted $
Type B) Prorated $

5. EQUIPMENT $

TOTAL DIRECT INSTRUCTIONAL PROGRAM COST $

INDIRECT INSTRUCTIONAL PROGRAM COST: (Prorated)

Administration (SCH) __________
Physical Plant (SCH & Maintenance) __________
Library (SCH) __________
Other (SCH) __________

TOTAL ALLOCATED INSTRUCTIONAL PROGRAM COST $__________

SIGNATURE ______________________________.

P.S.-5

## POST-SECONDARY STUDY
## INSTRUCTIONAL COST PER STUDENT CONTACT HOUR

UNIT: ______________________________
PROGRAM: ______________________________

I. STUDENT CONTACT HOURS: (FORM P.S.-1) SCH INDEX ________

PROGRAM TOTAL (SCH)

INSTITUTIONAL TOTAL

II. DIRECT INSTRUCTIONAL COST PER STUDENT CONTACT HOUR:

A) Total Direct Instructional Cost (Program) $________ (FORM P.S. 4)
B) Total Direct Instructional Cost (Institution) $________ R.A. Index_____

(A) ABOVE ÷ TOTAL SCH = DIRECT COST PER STUDENT CONTACT HOUR
$______ ÷ ________ = $__________

III. INDIRECT INSTRUCTIONAL PROGRAM COST PER STUDENT CONTACT HOUR:

A) Total Indirect Instructional Cost $________ (FORM P.S. 4)

(A) ABOVE ÷ TOTAL SCH = INDIRECT COST PER STUDENT CONTACT HOUR
$______ ÷ ________ = $__________

IV. TOTAL INSTRUCTIONAL PROGRAM COST PER STUDENT CONTACT HOUR:

DIRECT SCH COST $________

INDIRECT SCH COST $________

TOTAL $________

SIGNATURE ______________________________

FORM
P.S.-1A

UNIT: ______________________________
DEPARTMENT or DISCIPLINE: ______________________________

INSTRUCTIONAL ACTIVITY

| 1972 FALL | | | | 1973 WINTER | | | | 1973 SPRING | | | | 1972 SUMMER | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Course Number | Number of Sections | Contact Hours | Student Contact Hours | Course Number | Number of Sections | Contact Hours | Student Contact Hours | Course Number | Number of Sections | Contact Hours | Student Contact Hours | Course Number | Number of Sections | Contact Hours | Student Contact Hours |
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SIGNATURE ______________________________